CHAPTER 105

ARTICLE 2C - ALCOHOLIC BEVERAGE LICENSE AND EXCISE TAXES

N.C.G.S. § 105-113.80.

Excise taxes on malt beverages, wine, and liquor.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2024-41, s. 20(c) — eighth act in the lineage	21 September 2026, 04:50 UTC	3f076524fbbd0f24db86b706 - 3d6172151e202367b8e37b76 - 5f20ebff589f9d6b

§ 105-113.80(a) Malt Beverage. - An excise tax of sixty-one and seventy-one hundredths cents (61.71¢) per gallon is levied on the sale of malt beverages.

§ 105-113.80(b) Wine. - An excise tax of twenty-six and thirty-four hundredths cents (26.34¢) per liter is levied on the sale of unfortified wine, and an excise tax of twenty-nine and thirty-four hundredths cents (29.34¢) per liter is levied on the sale of fortified wine.

§ 105-113.80(c) Liquor. - An excise tax of thirty percent (30%) is levied on spirituous liquor and antique spirituous liquor sold in ABC stores, permitted distilleries, and in establishments holding an on- or off-premises unfortified wine permit in a distillery estate district pursuant to G.S. 18B-1006(r). Pursuant to G.S. 18B-804(b), the price of liquor on which this tax is computed is the spirituous liquor or antique spirituous liquor seller's price plus (i) the State ABC warehouse freight and bailment charges and (ii) a markup for local ABC boards, unless otherwise specified by law.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

8 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1985 2005 2024

TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1985	c. 114, s. 1	ENACTED
02	1987	c. 832, s. 2	AMENDED
03	1998	S.L. 1998-95, s. 22	AMENDED
04	2001	S.L. 2001-424, s. 34.23(c), (d)	AMENDED
05	2009	S.L. 2009-451, s. 27A.4(a)	AMENDED
06	2015	S.L. 2015-98, ss. 1(f), 4(c)	AMENDED
07	2019	S.L. 2019-6, s. 4.7	AMENDED
08	2024	S.L. 2024-41, s. 20(c)	AMENDED

APPARATUS II
2 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 18B-1006(r)	(c)	*"a distillery estate district pursuant to"*
G.S. 18B-804(b)	(c)	*"pursuant to G.S. 18B-1006(r). Pursuant to"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.80 (2024).

PINPOINT

N.C. Gen. Stat. § 105-113.80(a) (2024).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1985, c. 114, s. 1; 1987, c. 832, s. 2; 1998-95, s. 22; 2001-424, s. 34.23(c), (d); 2009-451, s. 27A.4(a); 2015-98, ss. 1(f), 4(c); 2019-6, s. 4.7; 2024-41, s. 20(c).)

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