CHAPTER 105

ARTICLE 2C - ALCOHOLIC BEVERAGE LICENSE AND EXCISE TAXES

N.C.G.S. § 105-113.81.

Exemptions.

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. 23(b) — eighth act in the lineage	21 September 2026, 03:11 UTC	2dc86434f95c380e17d608ac - 0e25ccffa2ea55a0394adad1 - 53714023b793696a

§ 105-113.81(a) Major Disaster. - Wholesalers and importers of malt beverages and wine are not required to remit excise taxes on malt beverages or wine rendered unsalable by a major disaster. To qualify for this exemption, the wholesaler or importer shall prove to the satisfaction of the Secretary that a major disaster occurred. A major disaster is the destruction, spoilage, or rendering unsalable of 50 or more cases, or the equivalent, of malt beverages or 25 or more cases, or the equivalent, of wine.

§ 105-113.81(b) Sales to Oceangoing Vessels. - Wholesalers and importers of malt beverages and wine are not required to remit excise taxes on malt beverages and wine sold and delivered for use on oceangoing vessels. An oceangoing vessel is a ship that plies the high seas in interstate or foreign commerce, in the transport of freight or passengers, or both, for hire exclusively. To qualify for this exemption the beverages shall be delivered to an officer or agent of the vessel for use on that vessel. Sales made to officers, agents, crewmen, or passengers for their personal use are not exempt.

§ 105-113.81(c) Sales to Armed Forces of the United States. - Wholesalers and importers of malt beverages and wine are not required to remit excise taxes on malt beverages and wine sold to the Armed Forces of the United States. The Secretary may require malt beverages and wine sold to the Armed Forces of the United States to be marked "For Military Use Only" to facilitate identification of those beverages.

§ 105-113.81(d) Out-of-State Sales. - Wholesalers and importers of malt beverages and wine are not required to remit excise taxes on malt beverages and wine shipped out of this State for resale outside the State.

§ 105-113.81(e) Tasting. - Resident breweries, wineries, and distilleries are not required to remit excise taxes on malt beverages, wine, or spirituous liquor given free of charge to customers, visitors, and employees on the manufacturer's licensed premises for consumption on those premises.

§ 105-113.81(f) Luxury Liquor. - A distillery is not required to remit excise taxes on spirituous liquor for which the purchase price for a single container is equal to or greater than fifty thousand dollars ($50,000). However, the purchaser must remit use tax in accordance with G.S. 105-164.27A(a4).

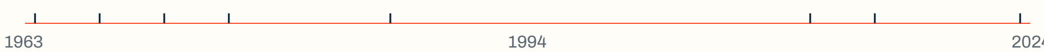
END OF SECTION TEXT

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.



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

№	YEAR	ACT	CHARACTER
01	1963	c. 992, s. 1	ENACTED
02	1967	c. 759, s. 24	AMENDED
03	1971	c. 872, s. 2	AMENDED
04	1975	c. 586, s. 3	AMENDED
05	1985	c. 114, s. 1	AMENDED
06	2011	S.L. 2011-183, s. 71	AMENDED
07	2015	S.L. 2015-98, s. 4(d)	AMENDED
08	2024	S.L. 2024-41, s. 23(b)	AMENDED

APPARATUS II
1 AUTHORITY

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. 105-164.27A(a4)	(f)	*"remit use tax in accordance with"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.81 (2024).

PINPOINT

N.C. Gen. Stat. § 105-113.81(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

(1963, c. 992, s. 1; 1967, c. 759, s. 24; 1971, c. 872, s. 2; 1975, c. 586, s. 3; 1985, c. 114, s. 1; 2011-183, s. 71; 2015-98, s. 4(d); 2024-41, s. 23(b).)

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