**CHAPTER 105**

ARTICLE 2C - ALCOHOLIC BEVERAGE LICENSE AND EXCISE TAXES

**N.C.G.S. § 105-113.82.**

# Distribution of part of malt beverage and wine taxes.

| SOURCE | LAST AMENDMENT IN THIS TEXT | RETRIEVED | SOURCE FINGERPRINT |
|---|---|---|---|
| General Statutes of North Carolina, as published by the General Assembly | S.L. 2019-6, s. 4.6 — nineteenth act in the lineage | 21 September 2026, 05:03 UTC | c14aac9cf2d8f4946cb82dd2 - c41365f08924589807c02214 - 0dad44d6ee894146 |

**§ 105-113.82(a)**

Amount. - The Secretary must distribute annually a percentage of the net amount of excise taxes collected on the sale of malt beverages and wine during the preceding 12-month period ending March 31 to the counties or cities in which the retail sale of these beverages is authorized in the entire county or city. The percentages to be distributed are as follows:

(1) Of the tax on malt beverages levied under G.S. 105-113.80(a), twenty and forty-seven hundredths percent (20.47%).

(2) Of the tax on unfortified wine levied under G.S. 105-113.80(b), forty-nine and forty-four hundredths percent (49.44%).

(3) Of the tax on fortified wine levied under G.S. 105-113.80(b), eighteen percent (18%).

**§ 105-113.82(a1)**

Method. - If malt beverages, unfortified wine, or fortified wine may be licensed to be sold at retail in both a county and a city located in the county, both the county and city receive a portion of the amount distributed, that portion to be determined on the basis of population. If one of these beverages may be licensed to be sold at retail in a city located in a county in which the sale of the beverage is otherwise prohibited, only the city receives a portion of the amount distributed, that portion to be determined on the basis of population. The amounts distributable under subsection (a) of this section must be computed separately.

**§ 105-113.82(b)**

Repealed by Session Laws 2000, c. 173, s. 3, effective August 2, 2000.

**§ 105-113.82(c)** Exception. - Notwithstanding subsections (a) and (a1) of this section, in a county in which ABC stores have been established by petition, the revenue shall be distributed as though the entire county had approved the retail sale of a beverage whose retail sale is authorized in part of the county.

**§ 105-113.82(d)** Time. - The revenue shall be distributed to cities and counties within 60 days after March 31 of each year. The General Assembly finds that the revenue distributed under this section is local revenue, not a State expenditure, for the purpose of Section 5(3) of Article III of the North Carolina Constitution. Therefore, the Governor may not reduce or withhold the distribution.

**§ 105-113.82(e)** Population Estimates. - To determine the population of a city or county for purposes of the distribution required by this section, the Secretary shall use the most recent annual estimate of population certified by the State Budget Officer.

**§ 105-113.82(f)** City Defined. - As used in this section, the term "city" means a city as defined in G.S. 153A-1(1) or an urban service district defined by the governing body of a consolidated city-county.

**§ 105-113.82(g)** Use of Funds. - Funds distributed to a county or city under this section may be used for any public purpose.

**§ 105-113.82(h)** Disqualification. - No municipality may receive any funds under this section if it was incorporated with an effective date of on or after January 1, 2000, and is disqualif - ied from receiving funds under G.S. 136-41.2. No municipality may receive any funds under this section, incorporated with an effective date on or after January 1, 2000, unless a majority of the mileage of its streets is open to the public. The previous sentence becomes effective with respect to distribution of funds on or after July 1, 1999.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
19 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 | 1985 | c. 114, s. 1 | ENACTED |
| 02 | 1987 | c. 836, s. 2 | AMENDED |
| 03 | 1987 | 1989 (Reg. Sess., 1990), c. 813, s. 5 | AMENDED |
| 04 | 1991 | c. 689, s. 28(b) | AMENDED |
| 05 | 1993 | c. 321, s. 26(g) | AMENDED |
| 06 | 1993 | c. 485, s. 2 | AMENDED |
| 07 | 1995 | c. 17, s. 1 | AMENDED |
| 08 | 1996 | 2nd Ex. Sess., c. 18, s. 25.2(a) | AMENDED |
| 09 | 1997 | S.L. 1997-261, s. 109 | AMENDED |
| 10 | 1999 | S.L. 1999-458, s. 10 | AMENDED |
| 11 | 2000 | S.L. 2000-173, s. 3 | AMENDED |
| 12 | 2002 | S.L. 2002-120, s. 1 | AMENDED |
| 13 | 2004 | S.L. 2004-203, s. 5(d) | AMENDED |
| 14 | 2005 | S.L. 2005-435, s. 34(a) | AMENDED |
| 15 | 2006 | S.L. 2006-162, s. 1 | AMENDED |
| 16 | 2007 | S.L. 2007-527, s. 4 | AMENDED |
| 17 | 2009 | S.L. 2009-451, s. 27A.4(b) | AMENDED |
| 18 | 2011 | S.L. 2011-330, s. 7 | AMENDED |
| 19 | 2019 | S.L. 2019-6, s. 4.6 | AMENDED |

APPARATUS II
4 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. 105-113.80(a) | (a)(1) | *"tax on malt beverages levied under"* |
| G.S. 105-113.80(b) | (a)(2) | *"tax on unfortified wine levied under"* |

| | | |
|---|---|---|
| G.S. 153A-1(1) | (f) | *"means a city as defined in"* |
| G.S. 136-41.2 | (h) | *"is disqualified from receiving funds under"* |

APPARATUS III

## Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.82 (2019).

PINPOINT

N.C. Gen. Stat. § 105-113.82(a) (2019).

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. 836, s. 2; 1989 (Reg. Sess., 1990), c. 813, s. 5; 1991, c. 689, s. 28(b); 1993, c. 321, s. 26(g); c. 485, s. 2; 1995, c. 17, s. 1; 1996, 2nd Ex. Sess., c. 18, s. 25.2(a); 1997-261, s. 109; 1999-458, s. 10; 2000-173, s. 3; 2002-120, s. 1; 2004-203, s. 5(d); 2005-435, s. 34(a); 2006-162, s. 1; 2007-527, s. 4; 2009-451, s. 27A.4(b); 2011-330, s. 7; 2019-6, s. 4.6.)

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