



CHAPTER 105
ARTICLE 2C - ALCOHOLIC BEVERAGE LICENSE AND EXCISE TAXES

N.C.G.S. § 105-113.83.

Payment and reporting of excise taxes.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2024-41, s. 35 — eleventh act in the lineage	RETRIEVED 21 September 2026, 04:50 UTC	SOURCE FINGERPRINT dc80c390a1a80fee07aa3f6c - 7c970455f8b339abcf77411 - feaf32426e002d1a
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- § 105-113.83(a)

Filing Periods. - The excise tax imposed by this Article is payable when a report is due. A report is due annually or monthly, as specified in this section, and must be filed regardless of whether alcoholic beverages were sold or otherwise disposed of in this State. A report covers liabilities that accrue in the reporting period. Liabilities accrue in the reporting period in which the alcoholic beverage is first sold or otherwise disposed of in this State. A return must be in the form prescribed by, and contain information required by, the Secretary.
- § 105-113.83(a1)

Liquor. - The excise tax on liquor levied under G.S. 105-113.80(c) is payable monthly by the local ABC board and by a distillery. The local ABC board and distillery must file a monthly report, and the report is due on or before the fifteenth day of the month following the month covered by the report.
- § 105-113.83(b)

Malt Beverage and Wine. - The excise taxes on malt beverages and wine levied under G.S. 105-113.80(a) and (b), respectively, are payable by the resident wholesaler or importer who first handles the beverages in this State. The taxes on malt beverages and wine are payable only once on the same beverages. The wholesaler or importer must file a monthly report, and the report is due on or before the fifteenth day of the month following the month covered by the report. The report must include the sales records for the month for which the taxes are paid, indicate the amount of excise tax due, and indicate separately any transactions to which the excise tax does not apply.
- § 105-113.83(b1)

Brewery and Winery Option. - A brewery or winery may be relieved of paying the tax levied under G.S. 105-113.80(a) and (b) if all of the following apply:

- (1) The brewery or winery holds a permit issued under G.S. 18B-1101, 18B-1102, or 18B-1104.
- (2) The brewery or winery transfers malt beverages or wine to a wholesaler permitted under G.S. 18B-1107 or G.S. 18B-1109.
- (3) The wholesaler agrees in writing to be responsible for the tax due on the transferred malt beverages or wine and provides the Secretary a copy of the agreement upon request.
- (4) The brewery or winery files a monthly report reporting the transfer of malt beverages or wine to the wholesaler.

§ 105-113.83(b2) Backup Tax Liability. - If a brewery or winery is relieved of paying the excise tax as provided under subsection (b1) of this section, the wholesaler receiving the malt beverages or wine is liable for any tax due under this section.

§ 105-113.83(b3) Wine Shipper Permittee. - A wine shipper permittee must pay the excise tax levied under G.S. 105-113.80(b) on wine shipped directly to consumers in this State pursuant to G.S. 18B-1001.1. A wine shipper permittee must file reports once a year detailing sales records for the year taxes are paid. The report is due on or before the fifteenth day of the first month of the following calendar year.

§ 105-113.83(c) Railroad Sales. - Each person operating a railroad train in this State on which alcoholic beverages are sold must file monthly reports of the amount of alcoholic beverages sold in this State. The report is due on or before the fifteenth day of the month following the month covered by the report.

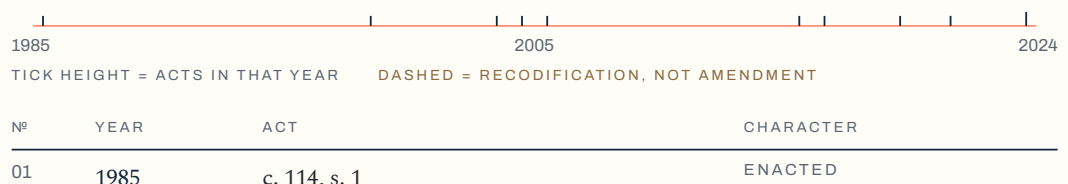
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
11 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.



02	1998	S.L. 1998-95, s. 23	AMENDED
03	2003	S.L. 2003-402, s. 10	AMENDED
04	2004	S.L. 2004-170, s. 7	AMENDED
05	2005	S.L. 2005-435, s. 26	AMENDED
06	2015	S.L. 2015-98, s. 4(e)	AMENDED
07	2016	S.L. 2016-5, s. 4.3	AMENDED
08	2019	S.L. 2019-6, s. 4.8	AMENDED
09	2021	S.L. 2021-180, s. 42.13E(g)	AMENDED
10	2024	S.L. 2024-28, s. 3.1	AMENDED
11	2024	S.L. 2024-41, s. 35	AMENDED

APPARATUS II
7 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(c)	(a1)	"excise tax on liquor levied under"
G.S. 105-113.80(a) and (b)	(b)	"malt beverages and wine levied under"
G.S. 18B-1101	(b1)(1)	"winery holds a permit issued under"
G.S. 18B-1107	(b1)(2)	"wine to a wholesaler permitted under"
G.S. 18B-1109	(b1)(2)	"wholesaler permitted under G.S. 18B-1107 or"
G.S. 105-113.80(b)	(b3)	"pay the excise tax levied under"
G.S. 18B-1001.1	(b3)	"consumers in this State pursuant to"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.83 (2024).

PINPOINT

N.C. Gen. Stat. § 105-113.83(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; 1998-95, s. 23; 2003-402, s. 10; 2004-170, s. 7; 2005-435, s. 26; 2015-98, s. 4(e); 2016-5, s. 4.3; 2019-6, s. 4.8; 2021-180, s. 42.13E(g); 2024-28, s. 3.1; 2024-41, s. 35.)

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