



CHAPTER 105

ARTICLE 2C - ALCOHOLIC BEVERAGE LICENSE AND EXCISE TAXES

N.C.G.S. § 105-113.83A.

Registration and discontinuance requirements; penalties.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 05:13 UTC	93dfa397a9ede5f855e2726f - b04ccb2837868b1747c83ffa - 24faba039801327f

§ 105-113.83A(a) Registration Required. - A person who holds a wine shipper permit issued under G.S. 18B-1001.1 or one or more of the following ABC permits issued under Article 11 of Chapter 18B of the General Statutes must register with the Secretary:

- (1) Unfortified winery.
- (2) Fortified winery.
- (3) Brewery.
- (4) Distillery.
- (5) Wine importer.
- (6) Wine wholesaler.
- (7) Malt beverages importer.
- (8) Malt beverages wholesaler.
- (9) Nonresident malt beverage vendor.
- (10) Nonresident wine vendor.
- (11) Wine Producer.
- (12) Nonresident spirituous liquor vendor.

§ 105-113.83A(b)

Registration Form. - Registration must be in a form required by the Secretary and include all information requested. If a permittee fails to register, the Secretary must notify the ABC Commission of the violation.

§ 105-113.83A(c) Discontinuance of Authorized Activities. - A permittee required to be registered, who changes ownership or stops engaging in the activities authorized by an issued ABC permit, must notify the Secretary in writing of the change. The permittee is responsible for maintaining a bond or irrevocable letter of credit as required by G.S. 105-113.86 and submitting all returns and the payment of all taxes for which the permittee is liable under this Article while the issued ABC permit is active.

§ 105-113.83A(d) Penalty. - The Secretary must notify the ABC Commission when a permittee required to register is not eligible to hold an ABC permit for failure to satisfy G.S. 18B-900(a)(8). Upon notification, the ABC Commission must impose any penalty permitted under G.S. 18B-104. (2018-5, s. 38.6(c); 2021-150, s. 6.2(d).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 18B-1001.1	(a)	"a wine shipper permit issued under"
G.S. 105-113.86	(c)	"letter of credit as required by"
G.S. 18B-900(a)(8)	(d)	"ABC permit for failure to satisfy"
G.S. 18B-104	(d)	"must impose any penalty permitted under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.83A (2026).

PINPOINT

N.C. Gen. Stat. § 105-113.83A(a) (2026).

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.

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