



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

N.C.G.S. § 105-113.85.

Discount.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2004-84, s. 2(d) — fifth act in the lineage	RETRIEVED 21 September 2026, 06:17 UTC	SOURCE FINGERPRINT c6ce437d8bae13e10280a657 - ea72e6eb1283c691c6a5dc57 - ec054d16410c38e5
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Each wholesaler or importer who files a timely return and sends a timely payment may deduct from the amount payable a discount of two percent (2%). This discount covers losses due to spoilage and breakage, expenses incurred in preparing the records and reports required by this Article, and the expense of furnishing a bond.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 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 1995 2004			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1985	c. 114, s. 1	ENACTED
02	2000	S.L. 2000-173, s. 5	AMENDED
03	2001	S.L. 2001-414, s. 5	AMENDED
04	2003	S.L. 2003-284, s. 45A.2(a)	AMENDED
05	2004	S.L. 2004-84, s. 2(d)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.85 (2004).

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; 2000-173, s. 5; 2001-414, s. 5; 2003-284, s. 45A.2(a); 2004-84, s. 2(d).)

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