



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

N.C.G.S. § 105-113.87.

Refund for excise tax paid on sacramental wine.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 1998-212, s. 29A.14(e) — second act in the lineage	RETRIEVED 21 September 2026, 07:06 UTC	SOURCE FINGERPRINT 7fd2c2a6c10a0f62cbbbff9e - 276117d408cb53f58f716fe6 - 17dca903e9b943df
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- § 105-113.87(a)

Refund Allowed. - A person who purchases wine for the purpose stated in G.S. 18B-103(8) may obtain a refund from the Secretary for the amount of the excise tax levied under this Article. The Secretary shall make refunds annually.
- § 105-113.87(b)

Application. - An applicant for a refund authorized by this section shall file a written request with the Secretary for the refund due for the prior calendar year on or before April 15. The Secretary may by rule prescribe what information and records shall be supplied by the applicant to qualify for the refund. No refund may be made if the application is filed more than three years after the date it is due.
- § 105-113.87(c)

Repealed by Session Laws 1998-212, s. 29A.14(e).

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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.



01	1985	c. 114, s. 1	ENACTED
02	1998	S.L. 1998-212, s. 29A.14(e)	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. 18B-103(8)	(a)	"wine for the purpose stated in"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-113.87 (1998).

PINPOINT
N.C. Gen. Stat. § 105-113.87(a) (1998).

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; 1998-212, s. 29A.14(e).)

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