



CHAPTER 105

ARTICLE 2C - ALCOHOLIC BEVERAGE LICENSE AND EXCISE TAXES

N.C.G.S. § 105-113.88.

Record-keeping requirements.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2023-12, s. 3.9(a) — eighth act in the lineage	21 September 2026, 02:30 UTC	23401ff64158f6acbb453648 - 51c54bd68c4eae93ce7b338 - 6ec72adbc75543b9

A person who is required to file a report or return under this Article must keep a record of all documents used to determine information the person provides in a report or return and any other information required by the Secretary to determine the person's alcoholic beverage transactions. The records must be kept for the applicable period of statute of limitations as set forth under Article 9 of this Chapter. If the records apply to a transaction not required to be reported in a return, the records must be kept for three years from the date of the transaction. The Secretary or the Secretary's designee has the right at any reasonable time to inspect records.

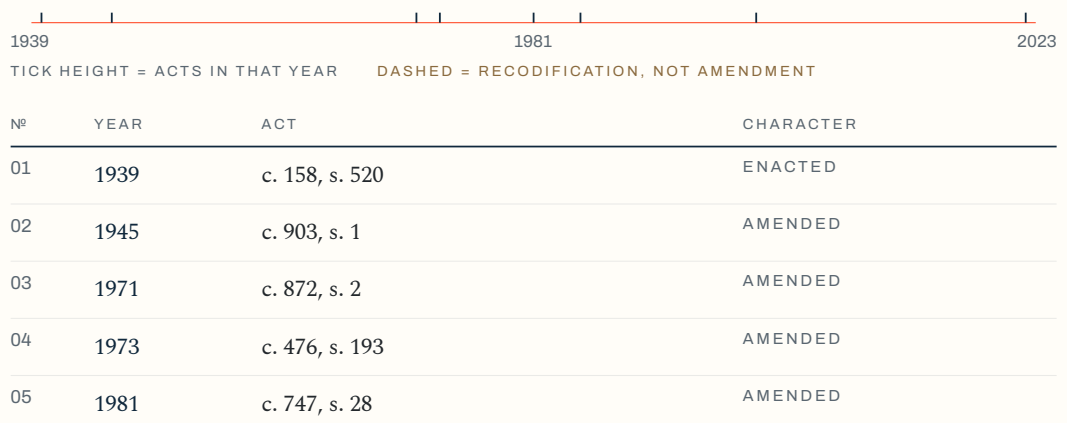
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED. NOT ENACTED

APPARATUS I
8 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.



06	1985	c. 114, s. 1	AMENDED
07	2000	S.L. 2000-173, s. 6	AMENDED
08	2023	S.L. 2023-12, s. 3.9(a)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.88 (2023).

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

(1939, c. 158, s. 520; 1945, c. 903, s. 1; 1971, c. 872, s. 2; 1973, c. 476, s. 193; 1981, c. 747, s. 28; 1985, c. 114, s. 1; 2000-173, s. 6; 2023-12, s. 3.9(a).)

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