



CHAPTER 18B
ARTICLE 10 - RETAIL ACTIVITY

N.C.G.S. § 18B-1001.2.

Additional wine shipping requirements.

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, 06:15 UTC	7f2c60ad04b57625a8ef72e7 - ad90d9a8eb50be35a5914d5d - 477c61b025297d0a

- § 18B-1001.2(a)

A wine shipper permittee shall:

(1) Compile and submit to the Commission quarterly a summary indicating all wine products shipped, including brand and price of each product, date of each shipment, quantity of each shipment, and amount of excise and sales tax remitted to the Department of Revenue. The report shall include all wine products shipped on the permittee's behalf under contract with a wine shipper packager.

(2) Register with the Department of Revenue as a wine shipper permittee and provide any additional information required by the Department.
- § 18B-1001.2(b)

The Commission may adopt rules to carry out the provisions of this section and other related provisions governing the direct shipping of wine. (2003-402, s. 3; 2006-227, s. 5.)

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 18B-1001.2 (2026).

PINPOINT

N.C. Gen. Stat. § 18B-1001.2(a) (2026).

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