



CHAPTER 18B
ARTICLE 2 - STATE ADMINISTRATION

N.C.G.S. § 18B-205.

Accounts and reports required.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 412, s. 2 — twenty-eighth act in the lineage	RETRIEVED 21 September 2026, 02:50 UTC	SOURCE FINGERPRINT ba7a9daa1214aeb01eb754c - 21d6c57988c98b132c1d07e4 - 8b719a53beb53065
--	--	---	---

- § 18B-205(a)

Accounts and Reports. - The Commission may require local boards to submit quarterly mixed beverage reports, quarterly and annual audits, monthly sales records, and any other reports or audits relating to the operations of the local ABC systems.
- § 18B-205(b)

Accounting System. - The Commission may require local boards to use generally accepted accounting standards and a chart of accounts prescribed by the Commission in the operation of ABC stores, and to record all information necessary and useful to the Commission in auditing the operation of ABC systems and administering the ABC law.
- § 18B-205(c)

Audits. - The Commission may audit the operation of any local ABC store or board, and the books of those stores and boards shall remain open to the Commission for inspection.

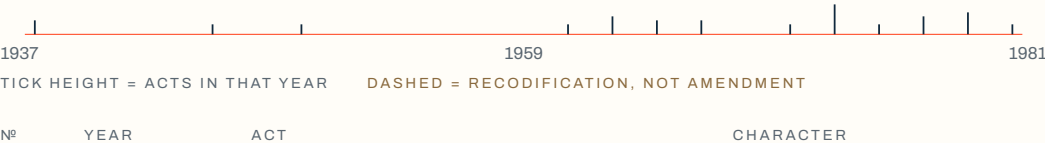
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
28 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	1937	c. 49, s. 4	ENACTED
02	1937	cc. 237, 411	AMENDED
03	1945	c. 954	AMENDED
04	1949	c. 974, s. 9	AMENDED
05	1961	c. 956	AMENDED
06	1963	c. 426, s. 12	AMENDED
07	1963	c. 916, s. 2	AMENDED
08	1963	c. 1119, s. 1	AMENDED
09	1965	c. 1063	AMENDED
10	1965	c. 1102, s. 3	AMENDED
11	1967	c. 222, s. 2	AMENDED
12	1967	c. 1240, s. 1	AMENDED
13	1971	c. 872, s. 1	AMENDED
14	1973	c. 28	AMENDED
15	1973	c. 473, s. 1	AMENDED
16	1973	c. 476, s. 133	AMENDED
17	1973	c. 606	AMENDED
18	1973	c. 1288, s. 1	AMENDED
19	1973	cc. 1369, 1396	AMENDED
20	1975	cc. 240, 453, 640	AMENDED
21	1977	c. 70, ss. 15.1, 15.2, 16	AMENDED
22	1977	c. 176, ss. 2, 6	AMENDED
23	1977	2nd Sess., c. 1138, ss. 3, 4, 18	AMENDED
24	1979	c. 384, s. 1	AMENDED
25	1979	c. 445, s. 5	AMENDED
26	1979	c. 482	AMENDED
27	1979	c. 801, s. 4	AMENDED
28	1981	c. 412, s. 2	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 18B-205 (1981).

PINPOINT

N.C. Gen. Stat. § 18B-205(a) (1981).

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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1937, c. 49, s. 4; cc. 237, 411; 1945, c. 954; 1949, c. 974, s. 9; 1961, c. 956; 1963, c. 426, s. 12; c. 916, s. 2; c. 1119, s. 1; 1965, c. 1063; c. 1102, s. 3; 1967, c. 222, s. 2; c. 1240, s. 1; 1971, c. 872, s. 1; 1973, c. 28; c. 473, s. 1; c. 476, s. 133; c. 606; c. 1288, s. 1; cc. 1369, 1396; 1975, cc. 240, 453, 640; 1977, c. 70, ss. 15.1, 15.2, 16; c. 176, ss. 2, 6; 1977, 2nd Sess., c. 1138, ss. 3, 4, 18; 1979, c. 384, s. 1; c. 445, s. 5; c. 482; c. 801, s. 4; 1981, c. 412, s. 2.)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

