CHAPTER 18B

ARTICLE 8 - OPERATION OF ABC STORES

N.C.G.S. § 18B-804.

Alcoholic beverage pricing.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2024-41, ss. 1(b), 17(c), 20(b) — forty-first act in the lineage	21 September 2026, 04:46 UTC	cb2498c11d4851758510af0d - 8745d77207803014cf37a3f7 - 046c88e3e9269ef2

§ 18B-804(a) Uniform Price of Spirituous Liquor. - The retail price of spirituous liquor sold in ABC stores and permitted distilleries shall be uniform throughout the State, unless otherwise provided by the ABC law.

§ 18B-804(b) Sale Price of Spirituous Liquor. - The sale of spirituous liquor, including antique spirituous liquor, sold at the uniform State price shall consist of the following components:

(1) The distiller's or the antique spirituous liquor seller's price.

(2) The freight and bailment charges of the State warehouse as determined by the Commission.

(3) A markup for local boards as determined by the Commission.

(4) The tax levied under G.S. 105-113.80(c), which shall be levied on the sum of subdivisions (1), (2), and (3).

(5) An additional markup for local boards equal to three and one-half percent (3 ½%) of the sum of subdivisions (1), (2), and (3).

(6) A charge of one cent (1¢) on each bottle containing 50 milliliters or less and five cents (5¢) on each bottle containing more than 50 milliliters. For any nonbottled product, a charge of one cent (1¢) on each stock keeping unit containing not more than 50 milliliters and five cents (5¢) on each stock keeping unit containing more than 50 milliliters.

(6a) The bailment surcharge.

(6b) An additional charge for local boards of one cent (1¢) on each bottle containing 50 milliliters or less and five cents (5¢) on each bottle containing more than 50 milliliters. For any nonbottled product, a charge of one cent (1¢) on each stock keeping unit containing not more than 50 milliliters and five cents (5¢) on each stock keeping unit containing more than 50 milliliters.

(7) A rounding adjustment, the formula of which may be determined by the Commission, so that the sale price will be divisible by five.

(8) If the spirituous liquor is sold to a mixed beverage permittee or mobile bar services permittee for resale in mixed beverages, a charge of twenty dollars ($20.00) on each four liters and a proportional sum on lesser quantities. This subdivision shall not apply to premixed cocktails sold to a mixed beverage permittee in a closed package for resale in or from the closed package, and a mixed beverages tax stamp shall not be required on these closed packages.

(9) If the spirituous liquor is sold to a guest room cabinet permittee for resale, a charge of twenty dollars ($20.00) on each four liters and a proportional sum on lesser quantities.

§ 18B-804(b1) Price of Spirituous Liquor Sold at Distillery or Distillery Estate District. - When the holder of a distillery permit sells spirituous liquor distilled at the distillery pursuant to G.S. 18B-1105(a)(4), or an on- or off-premises unfortified wine permittee sells spirituous liquor in a distillery estate district, the retail price of the spirituous liquor shall be the uniform State price set by subsection (a) of this section. However, the holder of the permit shall not be required to remit the components of the price set forth by subdivisions (2), (3), (5), (6), (6a), (6b), and (7) of subsection (b) of this section.

§ 18B-804(c) Sale Price of Fortified Wine. - The sale price of fortified wine shall include the tax levied by G.S. 105-113.80(b), as well as State and local sales taxes.

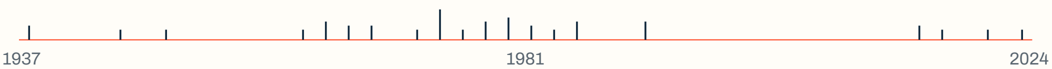
§ 18B-804(d) Repealed by Session Laws 1985, c. 59, s. 2.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
41 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.



TICK HEIGHT = ACTS IN THAT YEAR   DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
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
29	1981	1981 (Reg. Sess., 1982), c. 1285, s. 5	AMENDED
30	1983	c. 713, ss. 100, 101	AMENDED
31	1985	c. 59, s. 2	AMENDED
32	1985	c. 68, s. 1	AMENDED
33	1985	c. 114, ss. 7-9	AMENDED
34	1991	c. 565, ss. 4, 7	AMENDED
35	1991	c. 689, ss. 304, 305	AMENDED
36	1991	1991 (Reg. Sess., 1992), c. 920, s. 3	AMENDED
37	2015	S.L. 2015-98, ss. 1(e), 4(g)	AMENDED
38	2015	S.L. 2015-262, s. 3(b)	AMENDED
39	2017	S.L. 2017-87, s. 1(b)	AMENDED
40	2021	S.L. 2021-150, s. 27.3	AMENDED
41	2024	S.L. 2024-41, ss. 1(b), 17(c), 20(b)	AMENDED

APPARATUS II
3 AUTHORITIES

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. 105-113.80(c)	(b)(4)	*"The tax levied under"*
G.S. 18B-1105(a)(4)	(b1)	*"distilled at the distillery pursuant to"*
G.S. 105-113.80(b)	(c)	*"shall include the tax levied by"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 18B-804 (2024).

PINPOINT

N.C. Gen. Stat. § 18B-804(a) (2024).

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

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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; 1981 (Reg. Sess., 1982), c. 1285, s. 5; 1983, c. 713, ss. 100, 101; 1985, c. 59, s. 2; c. 68, s. 1; c. 114, ss. 7-9; 1991, c. 565, ss. 4, 7; c. 689, ss. 304, 305; 1991 (Reg. Sess., 1992), c. 920, s. 3; 2015-98, ss. 1(e), 4(g); 2015-262, s. 3(b); 2017-87, s. 1(b); 2021-150, s. 27.3; 2024-41, ss. 1(b), 17(c), 20(b).)

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