

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001**

**SENATE BILL 1005  
RATIFIED BILL**

**The following is an excerpt from this Bill as it affects the North Carolina ABC Commission:**

The General Assembly of North Carolina enacts:

**SPIRITUOUS LIQUOR SALES TAX AND EXCISE TAX**

**SECTION 34.23.(a)** G.S. 105-164.13(37) is repealed.

**SECTION 34.23.(b)** G.S. 105-164.4(a) is amended by adding a new subdivision to read:

"(6) The rate of six percent (6%) applies to the sales price of spirituous liquor other than mixed beverages. As used in this subdivision, the terms 'spirituous liquor' and 'mixed beverage' have the meanings provided in G.S. 18B-101."

**SECTION 34.23.(c)** G.S. 105-113.80(c) reads as rewritten:

"(c) Liquor. - An excise tax of twenty-eight percent (28%) is levied on liquor sold in ABC stores. Pursuant to G.S. 18B-804(b), the price of liquor on which this tax is computed is the distiller's price plus (i) the State ABC warehouse freight and bailment charges, and (ii) a markup for local ABC boards.

**SECTION 34.23.(d)** G.S. 105-113.80(c), as amended by subsection (c) of this section, reads as rewritten:

"(c) Liquor. - An excise tax of twenty-five percent (25%) is levied on liquor sold in ABC stores. Pursuant to G.S. 18B-804(b), the price of liquor on which this tax is computed is the distiller's price plus (i) the State ABC warehouse freight and bailment charges, and (ii) a markup for local ABC boards."

**SECTION 34.23.(e)** Subsection (d) of this section becomes effective February 1, 2002. The remainder of this section becomes effective December 1, 2001, and applies to sales made on or after that date.