

GENERAL ASSEMBLY OF NORTH CAROLINA
1987 SESSION

CHAPTER 836
SENATE BILL 162

AN ACT TO PROVIDE THAT RECEIPTS FROM THE TAX ON WINE
MANUFACTURED IN NORTH CAROLINA SHALL BE USED TO PROMOTE
THE GRAPE INDUSTRY.

The General Assembly of North Carolina enacts:

Section 1. Part 4 of Article 2C of Chapter 105 of the General Statutes is amended by adding after G.S. 105-113.81 a new section to read:

"§ 105-113.81A. Distribution of part of wine taxes attributable to North Carolina wine.—The Secretary shall on a quarterly basis credit to the Department of Agriculture ninety-four percent (94%) of the net proceeds of the excise tax collected on unfortified wine bottled in North Carolina during the previous quarter and ninety-five percent (95%) of the net proceeds of the excise tax collected on fortified wine bottled in North Carolina during the previous quarter, provided that the amount credited to the Department of Agriculture under this section shall not exceed ninety thousand dollars (\$90,000) per fiscal year. The Department of Agriculture shall allocate the funds received under this section to the North Carolina Grape Growers Council to be used to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in North Carolina."

Sec. 2. G.S. 105-113.82(a) is amended in the first sentence by adding after the phrase "beverages and wine" the phrase ", less the amount of the net proceeds distributed under G.S. 105-113.81A,".

Sec. 3. This act shall become effective August 1, 1987, and shall terminate June 30, 1997.

In the General Assembly read three times and ratified this the 14th day of August, 1987.