

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE BILL 2036

Short Title: Adjust Excise Taxes on Spirituous Liquor. (Public)

Sponsors: Representative Luebke.

Referred to: Finance.

May 10, 2007

A BILL TO BE ENTITLED

1 AN ACT TO ADJUST THE EXCISE TAX ON SPIRITUOUS LIQUOR BASED ON
2 THE ALCOHOLIC BEVERAGE CONTENT OF THE SPIRITUOUS LIQUOR
3 BEING TAXED.
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5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 105-113.80(c) reads as rewritten:

7 "(c) Liquor. – An excise tax ~~of twenty-five percent (25%)~~ is levied on liquor sold
8 in ABC stores. An excise tax of twenty-five percent (25%) is levied on liquor with an
9 alcoholic beverage content of forty percent (40%) or less alcohol by volume. An excise
10 tax of thirty-five percent (35%) is levied on liquor with an alcoholic beverage content of
11 forty-one percent (41%) alcohol by volume to seventy-nine percent (79%) alcohol by
12 volume. An excise tax of fifty percent (50%) is levied on liquor with an alcoholic
13 beverage content of eighty percent (80%) or more alcohol by volume. Pursuant to
14 G.S. 18B-804(b), the price of liquor on which this tax is computed is the distiller's price
15 plus (i) the State ABC warehouse freight and bailment charges, and (ii) a markup for
16 local ABC boards."
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SECTION 2. This act becomes effective July 1, 2007.