

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 1251
SENATE BILL 886

1 AN ACT TO PROVIDE AN ALTERNATE METHOD OF REMITTING TAXES UPON
2 BOTTLED SOFT DRINKS AND TO PROVIDE FOR PAYMENT OF SUCH TAXES
3 WITH RESPECT TO OCTOBER 1, 1969, INVENTORY.
4

5 WHEREAS, a Soft Drink Tax Act may be enacted by the General Assembly of
6 North Carolina, such Act being presently contained within the provisions of a bill denominated
7 "House Bill 296 Second Committee Substitute"; and

8 WHEREAS, it is desirable to provide for an alternate method of collecting and
9 remitting such tax to the State, and to make certain new provisions with respect to October 1,
10 1969, inventories;

11 NOW, THEREFORE,

12
13 The General Assembly of North Carolina do enact:
14

15 **Section 1.** In the event of the enactment of the aforementioned Soft Drink Tax Act,
16 a new section, G.S. 105113.56A shall be inserted therein, to read as follows:

17 **"G.S. 105-113.56A. Alternate Method of Payment of Tax.** — Instead of paying the tax
18 levied in this Article in the manner otherwise provided, any resident distributor or wholesale
19 dealer, and any distributor or wholesale dealer having a commercial domicile in this State may
20 pay the tax in the following manner, with respect to bottled soft drinks: Beginning with sales
21 made on and after October 1, 1969, of bottled soft drinks subject to the tax, sales reports shall
22 be made to the Commissioner on or before the fifteenth day of each succeeding month,
23 accompanied by payment of the tax due, determined as follows: for the first fifteen thousand
24 gross of bottled soft drinks sold annyally, seventy-two cents (72¢) per gross; for all in excess of
25 fifteen thousand gross, one cent (1¢) per bottle. In addition, there shall be allowed a discount of
26 eight per cent (8%) of the said tax to be remitted.

27 All persons paying the tax in this manner shall be subject to such rules and regulations as
28 the Commissioner may prescribe, including the requirement that such persons furnish such
29 bond as the Commissioner may deem advisable, in such amount and upon such conditions as in
30 the opinion of the Commissioner will adequately protect the State in the collection of the taxes
31 levied by this Article."

32 **Sec. 2.** In the event of the passage of the aforementioned Soft Drink Tax Act, the
33 following section, G.S. 105-113.65, shall be inserted in lieu of any other provision relative to
34 the tax with respect to October 1, 1969, inventory, and in particular, in lieu of that provision in
35 the aforesaid "House Bill 296 Second Committee Substitute" which is denominated
36 "G.S. 105-113.65. Tax with respect to October 1, 1969, inventory", in said bill:

37 **"G.S. 105-113.65. Tax with respect to October 1, 1969, inventory.** Except as to bottled soft
38 drinks held in inventory by a distributor or wholesale dealer who shall have elected to come
39 within the provisions of G.S. 105-1 13.56A with respect to payment of tax on bottled soft
40 drinks, every person subject to the taxes levied by this Article who, on October 1, 1969, has on
41 hand any article, goods or merchandise taxed by this Article or with respect to which a tax is
42 computed under this Article shall file a complete inventory thereof as of the opening of
43 business on October 1, 1969, within twenty (20) days thereafter, and shall pay to the

1 Commissioner at the time of filing such inventory a tax with respect thereto computed at the
2 rates set forth in this Article. All the provisions of this Article relative to the collection,
3 verification and administration of the taxes imposed by this Article shall, insofar as pertinent,
4 be applicable to the tax imposed by this subsection, but the affixing of taxpaid stamps or
5 taxpaid crowns as evidence of the payment of such tax by retail dealers shall not be necessary
6 except as the Commissioner by regulation may require. However, the sale of any articles for
7 resale shall not be permitted under this subsection until the appropriate taxes have been paid
8 and the appropriate taxpaid stamps or crowns affixed unless the Commissioner permits
9 otherwise.

10 **Sec. 3.** All laws and clauses of laws in conflict with this Act are hereby repealed.

11 **Sec. 4.** This Act shall be effective upon ratification.

12 In the General Assembly read three times and ratified, this the 2nd day of July,

13 1969.