

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 1268
HOUSE BILL 1398

1 AN ACT TO AMEND SECTION 18-81 OF THE REVENUE CODE.

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3 The General Assembly of North Carolina do enact:
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5 **Section 1.** G.S. 18-81 is amended by adding the following Sub-section:

6 "(ii) The Commissioner of Revenue shall promulgate rules and regulations to relieve
7 licensed residednced manufacturers from the liability of paying the excise taxes levied under this
8 Section on beverages enumerated in G.S. 1864(1), which are furnished free of charge to
9 customers, visitors and employees on the manufacturers licensed premises for consumption on
10 said premises."

11 **Sec. 2.** All laws and clauses of laws in conflict with this Act are hereby repealed.

12 **Sec. 3.** This Act shall become effective upon ratification.

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

14 1969.