

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 1288
HOUSE BILL 1629

AN ACT TO RETURN A GREATER AMOUNT OF ABC REVENUES TO LOCAL
GOVERNMENT.

The General Assembly of North Carolina enacts:

Section 1. G.S. 18A-15(3), as the same appears in the 1973 Cumulative Supplement to 1965 Replacement Volume 1C of the General Statutes, is hereby amended by rewriting the same to read as follows:

- "(3) (a) To fix the retail price of each bottle of alcoholic beverages sold in the county and municipal ABC stores at such levels as shall promote the temperate use of these beverages and as may facilitate policing, which price shall be uniform throughout the State;
- (b) To compute the taxes levied by G.S. 105-113.93 and G.S. 105-113.94 on the retail prices of spirituous liquors so fixed;
- (c) To add to said retail price:
1. an amount equal to three and one-half percent (3 1/2%) of said retail price of spirituous liquors; and
 2. one cent (1¢) per bottle on each bottle of alcoholic beverages containing two ounces or less sold in said county and municipal ABC stores and five cents (5¢) per bottle on each bottle of alcoholic beverages containing more than two ounces sold in said stores; the sum of the retail price plus the foregoing additions thereto being the established price for each such bottle of alcoholic beverages. The foregoing additions to retail price shall not be subject to the tax levied by G.S. 105-113.93 and G.S. 105-113.94. The clear proceeds of the three and one-half percent (3 1/2%) addition to the retail price of spirituous liquors shall be retained by the respective county or municipal ABC boards in the same manner as other profits derived from the sale of spirituous liquors. The clear proceeds of the one cent (1¢) and five cents (5¢) per bottle addition to retail price shall be remitted to the county commissioners of the county in which such additions to retail price were collected, accompanied by forms or reports to be prescribed and furnished by the State Board of Alcoholic Control, which remittances shall be spent in the discretion of the county commissioners only for projects for construction, maintenance and operation of facilities for education, research, treatment or rehabilitation of alcoholics. The funds may also be used for programs of education and research on problems of alcoholism and the treatment and rehabilitation of alcoholics. The county commissioners are hereby empowered to spend the funds for a project not located in the county but which benefits the citizens of the county. The State Department of Mental Health and the State Department of Public Instruction are hereby empowered to enact

guidelines for the expenditure of such funds by county commissioners and the county commissioners may expend the funds pursuant to those guidelines. Reports and remittances of the aforesaid additions to retail price shall be made monthly by the local boards on or before the fifteenth day of the next succeeding month.

(d) To determine the total prices of all such alcoholic beverages, which total price shall be the sum of the established price plus the taxes levied by G.S. 105-113.93 and G.S. 105-113.94, and to notify the stores periodically of such prices."

Sec. 2. Article 2C of Subchapter I of Chapter 105 of the General Statutes, entitled "Intoxicating Liquors Tax", is amended by:

- a. Deleting from G.S. 105-1 13.93(a) the entire second sentence thereof;
- b. Deleting from G.S. 105-1 13.93(b) the entire second sentence thereof;
- c. Deleting from G.S. 105-113.94 the entire second sentence of the first paragraph thereof.

Sec. 3. This act shall become effective on August 1, 1974.

In the General Assembly read three times and ratified, this the 11th day of April, 1974.