

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 669
HOUSE BILL 1094

AN ACT TO REPEAL THE INVENTORY AND STAMP REQUIREMENTS FOR BEER
AND WINE SALES TO MILITARY RESERVATIONS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-113.86(j) is hereby amended by:

(a) adding the following sentence at the end of the first paragraph:

"The Secretary of Revenue may require such resident manufacturers, wholesale distributors, and importers to submit with the monthly report required under subsection (c) invoices or equivalent proof of such sales on which the excise tax is not levied."; and

(b) rewriting the second paragraph in its entirety as follows:

"The Secretary of Revenue may require each manufacturer or bottler manufacturing beverages within or outside the State of North Carolina which are intended to be sold and are thereafter sold to the Army, Navy, Air Force, Coast Guard services or any other military establishment in North Carolina to identify such beverages by placing on the label, crown, can end, or kegs the phrase 'For Military Use Only', any and all laws, regulations, and requirements to the contrary notwithstanding. Provided that all other malt beverages intended for sale in North Carolina shall bear no special identification other than proprietary crowns, lids, or stamps."

Sec. 2. This act shall become effective January 1, 1982.

In the General Assembly read three times and ratified, this the 24th day of June, 1981.