

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 379
HOUSE BILL 919

AN ACT TO CHANGE THE METHOD OF DETERMINING THE AMOUNT DUE
UNDER THE SOFT DRINK DISPENSER TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-65.1(b)(1) is rewritten to read:

"(b)(1)In addition to the license tax imposed under subsection (a), a distributor or operator of soft drink dispensers, except open cup drink dispensers, shall annually pay to the Secretary of Revenue a soft drink dispenser tax in an amount based on the number of dispensers operated, maintained or placed on location by the distributor or operator on July 1 of the license year. The amount of tax due is as follows:

Number of Dispensers	Amount of Tax
5-50	\$ 7.00 per dispenser
51-100	535.00
101-150	1,250.00
151-200	200 and up \$357.50 for each additional 50 dispensers or fraction thereof

A distributor or operator who was not in business on July 1 of the license year shall pay a tax based on the number of dispensers he reasonably expects to operate, maintain or place on location during the ensuing license year. If the number of dispensers operated, maintained or placed on location during that year exceeds the distributor's or operator's estimate, the distributor or operator shall, within 20 days of the close of the license year, report the excess to the Secretary and pay any additional tax due according to the above table."

Sec. 2. The second and third paragraphs of G.S. 105- 65.1(a) are each amended by deleting the word "subsection" and inserting in lieu thereof the word "section" each time it appears in these paragraphs.

Sec. 3. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 23rd day of May, 1983.