

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 792
HOUSE BILL 130

AN ACT AUTHORIZING A REFUND OF THE EXCISE TAX LEVIED ON
SACRAMENTAL WINE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-113.96 is rewritten to read:

"§ 105-113.96. Refund for tax paid on sacramental wine.—(a) Any person who purchases fortified or unfortified wine for the purposes stated in G.S. 18B-103(8) may secure a refund from the Secretary of Revenue for the amount of the excise tax levied on that wine under this Article. The Secretary of Revenue shall make refunds annually.

(b) An applicant for a refund authorized by this section shall file a written request with the Secretary for the refund due for the prior calendar year on or before April 15. The Secretary may by rule prescribe what information and records must be supplied for the applicant to qualify for the refund.

(c) An application for a refund filed later than required in subsection (b) shall be accepted by the Secretary, but shall be subject to the following late penalties: an application filed by May 15, twenty-five percent (25%); an application filed after May 15 but no later than October 15, fifty percent (50%). No refund may be made if the application is filed after October 15."

Sec. 2. This act shall become effective January 1, 1984, and applies to taxes paid on and after that date.

In the General Assembly read three times and ratified, this the 18th day of July, 1983.