Article 2C.

Alcoholic Beverage License and Excise Taxes.

Part 1. General Provisions.

§ 105-113.68. Definitions; scope.

(a) Definitions. – The following definitions apply in this Article:

(1) ABC Commission. – The North Carolina Alcoholic Beverage Control Commission established under G.S. 18B-200.

(2) Repealed by Session Laws 2004-170, s. 6, effective August 2, 2004.

(3) ABC permit. – Defined in G.S. 18B-101.

(4) Alcoholic beverage. – Defined in G.S. 18B-101.

(4a) Antique spirituous liquor. – Defined in G.S. 18B-101.

(4b) Distillery permittee. – A distillery that holds a distillery permit issued by the ABC Commission under G.S. 18B-1105.

(5) Fortified wine. – Defined in G.S. 18B-101.

(6) License. – A certificate, issued pursuant to this Article by a city or county, that authorizes a person to engage in a phase of the alcoholic beverage industry.

(7) Malt beverage. – Defined in G.S. 18B-101.

(8) Person. – Defined in G.S. 105-228.90.

(9) Sale. – Defined in G.S. 18B-101.

(10) Secretary. – The Secretary of Revenue.

(11) Spirituous liquor or liquor. – Defined in G.S. 18B-101.

(12) Unfortified wine. – Defined in G.S. 18B-101.

(13) Wholesaler or importer. – When used with reference to a wholesaler or an importer of wine or malt beverages, the term includes a resident winery and a wine producer that sells its wines, or wine produced for the permittee under contract, at wholesale to a retailer or at retail and a resident brewery that sells its malt beverages, or malt beverages produced for the permittee under contract, at wholesale to a retailer or at retail. This subdivision applies to a person that holds any of the following permits issued by the ABC Commission:

a. Unfortified winery permit under G.S. 18B-1101.

b. Fortified winery permit under G.S. 18B-1102.

c. Brewery permit under G.S. 18B-1104.

d. Wine importer permit under G.S. 18B-1106.

e. Wine wholesaler permit under G.S. 18B-1107.

f. Malt beverages importer permit under G.S. 18B-1108.

g. Malt beverages wholesaler permit under G.S. 18B-1109.

h. Wine producer permit under G.S. 18B-1114.3.

(14) Wine. – Unfortified and fortified wine.

(15) Wine shipper permittee. – A winery that holds a wine shipper permit issued by the ABC Commission under G.S. 18B-1001.1.

(b) Scope. – All alcoholic beverages shall be taxed as provided in this Article regardless whether they meet all criteria of these definitions. (1971, c. 872, s. 2; 1973, c. 476, s. 193; 1975, c. 411, s. 1; 1981, c. 747, s. 2; 1985, c. 114, s. 1; c. 596, s. 3; 1993, c. 354, s. 9; c. 415, s. 26; 1995, c. 466, s. 16; 1998-95, s. 14; 1998-98, s. 58; 2003-402, s. 8; 2004-135, s. 3; 2004-170, s. 6; 2005-277, s. 2; 2005-435, s. 25(b); 2015-98, ss. 1(g), 4(b); 2019-169, s. 4.8.)