

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

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HOUSE DRH50391-LYx-202A (5/20)

Short Title: Increase Wine Taxes. (Public)

Sponsors: Representative Luebke.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO IMPOSE A SURTAX ON WINE.

The General Assembly of North Carolina enacts:

SECTION 1. Part 4 of Article 2C of Chapter 105 of the General Statutes is amended by adding a new section to read:

"§ 105-113.80A. Surtax on wine.

(a) Surtax. – In addition to the excise taxes on wine imposed in G.S. 105-113.80(b), every taxpayer required to file a return under that subsection must pay the surtax levied by this section. The surtax is due at the time prescribed for paying the excise taxes under this Article. The amount of the surtax is twenty-one cents (21¢) per liter on the sale of unfortified wine and twenty-four cents (24¢) per liter on the sale of fortified wine.

(b) Distribution. – The surtax levied by this section is not subject to the distribution under G.S. 105-113.81A or G.S. 105-113.82. The Secretary must credit the proceeds of the surtax levied by this section to the General Fund.

SECTION 2. This act becomes effective October 1, 2004.