

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

S

D

SENATE DRS35316-MAx-161 (2/21)

Short Title: Reduce Underage Drinking.

(Public)

Sponsors: Senator Shaw.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE EXCISE TAX ON ALCOHOLIC BEVERAGES TO PREVENT UNDERAGE PEOPLE FROM PURCHASING ALCOHOLIC BEVERAGES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-113.80 reads as rewritten:

"§ 105-113.80. Excise taxes on beer, wine, and liquor.

(a) Beer. – An excise tax of ~~fifty three and one hundred seventy seven one thousandths cents (53.177¢)~~ seventy-five cents (75¢) per gallon is levied on the sale of malt beverages.

(b) Wine. – An excise tax of ~~twenty one cents (21¢)~~ thirty cents (30¢) per liter is levied on the sale of unfortified wine, and an excise tax of twenty-four cents (24¢) per liter is levied on the sale of fortified wine.

(c) Liquor. – An excise tax of ~~twenty five percent (25%)~~ thirty-five percent (35%) is levied on liquor sold in ABC stores. Pursuant to G.S. 18B-804(b), the price of liquor on which this tax is computed is the distiller's price plus (i) the State ABC warehouse freight and bailment charges, and (ii) a markup for local ABC boards.

(d) Two hundred fifty thousand dollars (\$250,000) shall be transferred from the General Fund to the Alcoholic Beverage Commission on July 1 of every year to promote alcohol education programs designed to target and reduce underage consumption of alcoholic beverages."

SECTION 2. This act is effective for taxes imposed for taxable years beginning on or after July 1, 2007.