

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021

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HOUSE BILL 619  
PROPOSED COMMITTEE SUBSTITUTE H619-CSSVf-25 [v.2]  
06/16/2021 09:37:52 AM

Short Title: Alcohol Bev. Manufacture Sales Tax Exemption.

(Public)

Sponsors:

Referred to:

April 21, 2021

A BILL TO BE ENTITLED  
AN ACT TO PROVIDE A SALES TAX EXEMPTION TO ABC PERMITTEES FOR  
PURCHASES OF EQUIPMENT, MACHINERY, SUPPLIES, AND INGREDIENTS USED  
TO MANUFACTURE CERTAIN TYPES OF ALCOHOLIC BEVERAGES.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-164.13 reads as rewritten:

"§ 105-164.13. Retail sales and use tax.

The sale at retail and the use, storage, or consumption in this State of the following items are  
specifically exempted from the tax imposed by this Article:

...

(5q) Sales of machinery, equipment, parts, and accessories to the following  
permittees for use in the manufacture of the following items and supplies and  
ingredients used or consumed by the permittee in the manufacturing process:

a. The holder of an unfortified winery permit for the manufacture of  
unfortified wine, as authorized in G.S. 18B-1101.

b. The holder of a fortified winery permit for the manufacture of fortified  
wine, as authorized in G.S. 18B-1102.

c. The holder of a brewer permit for the manufacture of malt beverages,  
as authorized in G.S. 18B-1104.

d. The holder of a distillery permit for the manufacture of spirituous  
liquor, as authorized in G.S. 18B-1105.

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**SECTION 2.** This act becomes effective July 1, 2021, and applies to sales made on  
or after that date.



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