§ 105-113.77. City malt beverage and wine retail licenses.

(a) License and Tax. – Except in cities declining to require a license pursuant to G.S. 105-113.71(c), a person holding any of the following retail ABC permits for an establishment located in a city shall obtain from the city a city license for that activity. The annual tax for each license is as stated.

ABC Permit	Tax for Corresponding License
On-premises malt beverage	$15.00
Off-premises malt beverage	5.00
On-premises unfortified wine, on-premises fortified wine, or both	15.00
Off-premises unfortified wine, off-premises fortified wine, or both	10.00

(b) Tax on Additional License. – The tax stated in subsection (a) is the tax for the first license issued to a person. The tax for each additional license of the same type issued to that person for the same year is one hundred ten percent (110%) of the base license tax, that increase to apply progressively for each additional license. (1985, c. 114, s. 1; 2019-6, s. 4.4; 2021-150, s. 4.3.)