

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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HOUSE BILL 359*

Short Title: City/County Beer and Wine License Taxes. (Local)

Sponsors: Representatives Michaux, Wilkins, Hall, and Luebke (Primary Sponsors).
For a complete list of Sponsors, see Bill Information on the NCGA Web Site.

Referred to: Government, if favorable, Finance.

March 16, 2011

A BILL TO BE ENTITLED

AN ACT TO INCREASE THE CITY AND COUNTY RETAIL BEER AND WINE LICENSE TAXES FOR THE CITY AND COUNTY OF DURHAM TO TWO HUNDRED FIFTY DOLLARS AND TO INCREASE THE CITY WHOLESALER LICENSE FEE TO TWO HUNDRED FIFTY DOLLARS.

The General Assembly of North Carolina enacts:

SECTION 1. Part 3 of Article 2C of Chapter 105 of the General Statutes reads as rewritten:

"Part 3. Local Licenses.

"§ 105-113.77. City beer and wine retail licenses.

(a) License and Tax. – 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 <u>250.00</u>
Off-premises malt beverage.....	5.00 <u>250.00</u>
On-premises unfortified wine, on-premises fortified wine, or both.....	15.00 <u>250.00</u>
Off-premises unfortified wine, off-premises fortified wine, or both.....	10.00 <u>250.00</u>

(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.

"§ 105-113.78. County beer and wine retail licenses.

A person holding any of the following retail ABC permits for an establishment located in a county shall obtain from the county a county license for that activity. The annual tax for each license is as stated.

ABC Permit	Tax for Corresponding License
On-premises malt beverage.....	\$25.00 <u>250.00</u>
Off-premises malt beverage.....	5.00 <u>250.00</u>
On-premises unfortified wine, on-premises fortified wine, or both.....	25.00 <u>250.00</u>
Off-premises unfortified wine, off-premises fortified wine, or both.....	25.00 <u>250.00</u>



1 **"§ 105-113.79. City wholesaler license.**

2 A city may require city malt beverage and wine wholesaler licenses for businesses located
3 inside the city, but may not require a license for a business located outside the city, regardless
4 whether that business sells or delivers malt beverages or wine inside the city. The city may
5 charge an annual tax of not more than ~~thirty-seven dollars and fifty cents (\$37.50)~~two hundred
6 fifty dollars (\$250.00) for a city malt beverage wholesaler or a city wine wholesaler license."

7 **SECTION 2.** This act applies to the City and County of Durham only.

8 **SECTION 3.** This act becomes effective May 1, 2011.