

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

H

1

HOUSE BILL 1356

Short Title: Reduce Juice Concentrate Tax.

(Public)

Sponsors: Representative Justus.

Referred to: Finance.

May 12, 1993

A BILL TO BE ENTITLED

AN ACT TO TAX CONCENTRATED FRUIT JUICE WITH SUGAR ADDED AT
THE SAME TAX RATE AS BOTTLED SOFT DRINKS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-113.45(c) reads as rewritten:

"(c) Liquid Base Products. ~~An~~An excise tax of one cent (1¢) per container is levied on a liquid base product that would be a natural juice concentrate as defined in G.S. 105-113.44(4)b. if it did not contain sugar; an excise tax of one dollar (\$1.00) a gallon, or four-fifths of a cent (4/5¢) an ounce or a fraction of an ounce, is levied on a ~~all other liquid base product.~~products. The tax applies regardless whether the liquid base product is diverted to and used for a purpose other than making a soft drink."

Sec. 2. This act becomes effective July 1, 1993.