

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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SENATE BILL 957
Second Edition Engrossed 5/12/93

Short Title: Surry Beer/Wine Tax.

(Local)

Sponsors: Senator Folger.

Referred to: Finance.

April 26, 1993

1 A BILL TO BE ENTITLED
2 AN ACT TO AUTHORIZE SURRY COUNTY TO LEVY AN ADDITIONAL
3 PRIVILEGE LICENSE TAX ON BEER AND WINE RETAILERS.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-113.78 reads as rewritten:

6 "**§ 105-113.78. County beer and wine retail licenses.**

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

ABC Permit	Tax for Corresponding License
On-premises malt beverage _____	\$25.00
Off-premises malt beverage _____	5.00
On-premises unfortified wine, on-premises fortified wine, or both _____	25.00
Off-premises unfortified wine, off-premises fortified wine, or both _____	25.00

17 (b) A county may levy an additional privilege license tax on a person holding any
18 of the following retail ABC permits for an establishment located in the county. The
19 additional annual tax for each license may not exceed the following maximum amounts:

<u>ABC Permit</u>	<u>Maximum Additional Tax</u> <u>for Corresponding License</u>
<u>On-premises malt beverage</u>	<u>\$175.00</u>
<u>Off-premises malt beverage</u>	<u>195.00</u>

1	<u>On-premises unfortified wine,</u>	
2	<u>on-premises fortified wine, or both</u>	<u>175.00</u>
3	<u>Off-premises unfortified wine,</u>	
4	<u>off-premises fortified wine, or both</u>	<u>175.00</u>
5	<u>A tax levied under this subsection shall become effective May 1 following the adoption</u>	
6	<u>of the resolution levying the tax."</u>	
7	Sec. 2. This act applies only to Surry County.	
8	Sec. 3. This act is effective upon ratification.	