

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

H

1

HOUSE BILL 1360

Short Title: Equity in Excise Taxes on Alcoholic Beverages. (Public)

Sponsors: Representatives McGee, Bordsen (Primary Sponsors); Insko, Rapp, and Starnes.

Referred to: Finance.

April 21, 2005

A BILL TO BE ENTITLED

1 AN ACT TO BRING CONSISTENCY TO THE EXCISE TAX ON MALT
2 BEVERAGES AND WINE BASED ON THE ALCOHOL BY VOLUME
3 CONTENT OF THE BEVERAGE.
4

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 105-113.80(a) reads as rewritten:

7 "(a) Beer. – An excise tax of fifty-three and one hundred seventy-seven one
8 thousandths cents (53.177¢) per gallon is levied on the sale of malt ~~beverages~~ beverages
9 that have an alcohol by volume content of not more than nine percent (9%). An excise
10 tax of seventy-nine and four hundred eighty-five one thousandths cents (79.485¢) per
11 gallon is levied on the sale of malt beverages that have an alcohol by volume content of
12 more than nine percent (9%) and up to and including sixteen percent (16%). An excise
13 tax of ninety and eighty-four hundredths cents (90.84¢) per gallon is levied on the sale
14 of malt beverages that have an alcohol by volume content greater than sixteen percent
15 (16%)."

16 **SECTION 2.** Section 1 of this act becomes effective only if the definition of
17 malt beverage, under G.S. 105-113.68(7), is amended to include a malt beverage with
18 an alcohol by volume content that exceeds six percent (6%).

19 **SECTION 3.** This act is effective when it becomes law.