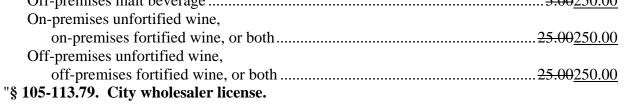
## GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2011

S SENATE BILL 299

Short Title:	City/County Beer and Wine License Taxes.	(Local)
Sponsors:	Senators McKissick and Atwater.	
Referred to:	Rules and Operations of the Senate.	
March 10, 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		
HUNDRE	ED FIFTY DOLLARS.	
The General A	Assembly of North Carolina enacts:	
SI	ECTION 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		
	each license is as stated.	
ABC Perr		responding License
	ses malt beverage	
	ses malt beverage	<u>5.00</u> 250.00
	ses unfortified wine,	15 00250 00
	emises fortified wine, or both	<del>13.00</del> 230.00
-	ses unfortified wine, emises fortified wine, or both	10 00250 00
	enises fortified whie, of both	· · · · · · · · · · · · · · · · · · ·
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.		
	3. 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 s	· · · · · · · · · · · · · · · · · · ·	
ABC Perr	mit Tax for Cor	responding License
On-premi	ses malt beverage	\$ <del>25.00</del> 250.00
Off-premi	ses malt beverage	<u>5.00</u> 250.00





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

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

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