

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 1276

Short Title: Alcohol Tax Civil Penalties.

(Public)

Sponsors: Senator Daniel.

Referred to: Alcoholic Beverage Control.

July 16, 1992

A BILL TO BE ENTITLED

AN ACT TO IMPOSE ADDITIONAL CIVIL PENALTIES FOR THE ILLEGAL
MANUFACTURE AND SALE OF ALCOHOLIC BEVERAGES.

The General Assembly of North Carolina enacts:

Section 1. Part 5 of Article 2C of Chapter 105 of the General Statutes is amended by adding a new section to read:

"§ 105-113.89A. Additional civil penalties.

(a) Failure to Obtain License. – A person who fails to obtain a license under Part 2 or Part 3 of this Article is liable for a penalty equal to one hundred percent (100%) of the license tax due.

(b) Possession of Non-tax-paid Liquor. – A person who possesses non-tax-paid liquor in violation of the ABC law is liable for a penalty equal to forty dollars (\$40.00) for each gallon of non-tax-paid liquor possessed.

(c) Possession of Distilling Material at Illegal Distillery. – A person who operates a distillery in violation of the ABC laws is liable for a penalty of four dollars (\$4.00) for every gallon of distilling material the person possesses at the distillery."

Sec. 2. G.S. 105-113.68 is amended by adding a new subdivision to read:

"(4a) 'Distilling material' means a fermented substance or another alcoholic substance capable of, or intended for use in, the original distillation or other original processing of liquor."

Sec. 3. This act becomes effective July 1, 1992.