

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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HOUSE BILL 992

Short Title: Increase the Excise Tax on Malt Beverages.

(Public)

Sponsors: Representative Starnes.

Referred to: Finance.

March 30, 2005

A BILL TO BE ENTITLED
AN ACT TO INCREASE THE EXCISE TAX ON MALT BEVERAGES BASED ON
THE ALCOHOL BY VOLUME OF THE BEVERAGE.

The General Assembly of North Carolina enacts:

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

"(a) Beer. – An excise tax of fifty-three and one hundred seventy-seven one thousandths cents (53.177¢) per gallon is levied on the sale of malt ~~beverages.~~beverages that have an alcohol by volume content of not more than six percent (6%). An excise tax of seventy-nine and four hundred eighty-five one thousandths cents (79.485¢) per gallon is levied on the sale of malt beverages that have an alcohol by volume content of more than six percent (6%) and up to and including sixteen percent (16%). An excise tax of ninety and eighty-four hundredths cents (90.84¢) per gallon is levied on the sale of malt beverages that have an alcohol by volume content greater than sixteen percent (16%)."

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

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