

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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HOUSE DRH80102-MAX-231 (2/24)

Short Title: Increase Excise Tax on Malt Beverages.

(Public)

Sponsors: Representative Starnes.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE EXCISE TAX ON MALT BEVERAGES BASED ON THE
3 ALCOHOL BY VOLUME OF THE BEVERAGE.
4 The General Assembly of North Carolina enacts:
5 **SECTION 1.** G.S. 105-113.80(a) reads as rewritten:
6 "(a) Beer. – An excise tax of fifty-three and one hundred seventy-seven one thousandths
7 cents (53.177¢) per gallon is levied on the sale of malt ~~beverages~~ beverages that have an
8 alcohol by volume content of not more than six percent (6%). An excise tax of seventy-nine
9 and four hundred eighty-five one-thousandths cents (79.485¢) per gallon is levied on the sale of
10 malt beverages that have an alcohol by volume content of more than six percent (6%) and up to
11 and including sixteen percent (16%). An excise tax of ninety and eighty-four hundredths cents
12 (90.84¢) per gallon is levied on the sale of malt beverages that have an alcohol by volume
13 content greater than sixteen percent (16%)."
14 **SECTION 2.** This act becomes effective July 1, 2009.



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