

April 2, 2003

**S 665. INCREASE ALCOHOL TAX/SUBSTANCE ABUSE SERVICES.** *TO INCREASE THE EXCISE TAX ON ALCOHOL TO FUND MENTAL HEALTH, DEVELOPMENTAL DISABILITIES, AND SUBSTANCE ABUSE SERVICES NEEDS.* Adds new GS 105-113.80A to impose surtax on beer, wine and liquor, as follows: \$.31 per gallon for beer, \$.15 per liter for wine and 12% of the price of liquor sold in ABC stores. Funds are to be credited to the Trust Fund for Mental Health, Developmental Disabilities and Substance Abuse Services and Bridge Funding Needs. Authorizes Dep't of Revenue to spend up to \$75,000 from funds collected to implement the act during 2003-04 fiscal year. Surtax effective Nov. 1, 2003; administrative authority to prepare for tax effective July 1, 2003.

**Intro. by Metcalf.**

Ref. to Finance	GS 105
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