

March 30, 2005

**H 992. INCREASE THE EXCISE TAX ON MALT BEVERAGES. *TO INCREASE THE EXCISE TAX ON MALT BEVERAGES BASED ON THE ALCOHOL BY VOLUME OF THE BEVERAGE.***

Amends GS 105-113.80(a) as title indicates. For beverages that have alcohol content not more than 6%, the rate remains the same (53.177 cents per gallon). For those with content above 6% and up to 16%, the tax is 79.485 cents per gallon. For those with alcohol content above 16%, the tax is 90.84 cents per gallon. Effective only if definition of malt beverage under GS 105-113.68(7) is amended to include a malt beverage with an alcohol content above 6%.

**Intro. by Starnes.**

Ref. to Finance

GS 105