

April 17, 2007

H 1581. INCREASE THE EXCISE TAX ON MALT BEVERAGES. Filed 4/17/07. *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 of not more than 6%, the rate remains the same (53.177 cents per gallon). Raises the tax for beverages with alcohol content above 6% and up to 16% to 79.485 cents per gallon and raises the tax for beverages with alcohol content greater than 16% to 90.84 cents per gallon. Does not amend the definition of malt beverage in GS 105-133.68 and 18B-101, which limits the alcohol content to 15%.

Intro. by Starnes.

GS 105