

March 21, 2007

**S 1367. REDUCE UNDERAGE DRINKING.** Filed 3/21/07. *TO INCREASE THE EXCISE TAX ON ALCOHOLIC BEVERAGES TO PREVENT UNDERAGE PEOPLE FROM PURCHASING ALCOHOLIC BEVERAGES.*

Amends GS 105-113.80 to increase the excise tax on malt beverages from 53.177 cents to 75 cents per gallon, on unfortified wine from 21 cents to 30 cents per liter, and on liquor from 25% to 35%. Provides for the annual transfer of \$250,000 from the General Fund to the Alcoholic Beverage Commission to promote alcohol education programs designed to target and reduce underage drinking. Effective for taxes imposed for taxable years beginning on or after July 1, 2007.

**Intro. by Shaw.**

GS 105