

March 25, 2009

**S 867. TAX LAW COMPLIANCE CONDITION OF ABC PERMIT.** Filed 3/25/09. *TO PROVIDE THAT COMPLIANCE WITH THE STATE'S TAX LAWS IS A CONDITION OF HOLDING AN ABC PERMIT AND THAT AN ABC PERMIT MAY BE REVOKED FOR FAILURE TO TIMELY FILE A TAX RETURN OR PAY AN OVERDUE TAX DEBT.*

Amends GS 18B-903 as the title indicates, making compliance with GS Chapter 105 (Taxation) a condition of holding an ABC permit issued under GS Chapter 18B (Regulation of alcoholic beverages). Amends GS 105-259(b) to make an exception to the prohibitions on disclosure of tax information permitting an officer, employee, or agent of the state to disclose tax information to provide the NC Alcoholic Beverage Control Commission the information needed to determine if a person who has an ABC permit under GS Chapter 18B is in tax compliance with the requirements of the Chapter.

**Intro. by Hoyle.**

GS 18B, 105