

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

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HOUSE BILL 619
PROPOSED COMMITTEE SUBSTITUTE H619-PCS30447-SVf-25

Short Title: Alcohol Bev. Manufacture Sales Tax Exemption.

(Public)

Sponsors:

Referred to:

April 21, 2021

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE A SALES TAX EXEMPTION TO ABC PERMITTEES FOR
3 PURCHASES OF EQUIPMENT, MACHINERY, SUPPLIES, AND INGREDIENTS USED
4 TO MANUFACTURE CERTAIN TYPES OF ALCOHOLIC BEVERAGES.

5 The General Assembly of North Carolina enacts:

6 SECTION 1. G.S. 105-164.13 reads as rewritten:

7 "§ 105-164.13. Retail sales and use tax.

8 The sale at retail and the use, storage, or consumption in this State of the following items are
9 specifically exempted from the tax imposed by this Article:

10 ...

11 (5q) Sales of machinery, equipment, parts, and accessories to the following
12 permittees for use in the manufacture of the following items and supplies and
13 ingredients used or consumed by the permittee in the manufacturing process:

- 14 a. The holder of an unfortified winery permit for the manufacture of
15 unfortified wine, as authorized in G.S. 18B-1101.
16 b. The holder of a fortified winery permit for the manufacture of fortified
17 wine, as authorized in G.S. 18B-1102.
18 c. The holder of a brewer permit for the manufacture of malt beverages,
19 as authorized in G.S. 18B-1104.
20 d. The holder of a distillery permit for the manufacture of spirituous
21 liquor, as authorized in G.S. 18B-1105.

22"

23 SECTION 2. This act becomes effective July 1, 2021, and applies to sales made on
24 or after that date.



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