

# SUBMISSION FOR PERMANENT RULE

**FILED**

1. Rule-Making Agency: **Alcoholic Beverage Control Commission**

2. Rule citation & name (name not required for repeal): **14B NCAC 15A .1901 – Mixed Beverages Tax Stamp**  
2019 FEB -4 PM 3: 27

3. Action:  
 ADOPTION     AMENDMENT     REPEAL     READOPTION

4. Rule exempt from RRC review?  
 Yes. Cite authority:  
 No

5. Rule automatically subject to legislative review?  
 Yes. Cite authority:  
 No

OFFICE OF ADMIN HEARINGS

6. Notice for Proposed Rule:  
 Notice Required  
 Notice of Text published on: **October 15, 2018**  
 Link to Agency notice: <https://abc.nc.gov/>  
 Hearing on: **December 12, 2018**  
 Adoption by Agency on: **January 16, 2019**  
 Notice not required under G.S.:  
 Adoption by Agency on:

7. Rule establishes or increases a fee? (See G.S. 12-3.1)  
 Yes  
 Agency submitted request for consultation on:  
 Consultation not required. Cite authority:  
 No

8. Fiscal impact (check all that apply):  
 State funds affected  
 Environmental permitting of DOT affected and analysis submitted to Board of Transportation  
 Local funds affected  
 Substantial economic impact (≥\$1,000,000)  
 Approved by OSBM  
 No fiscal note required

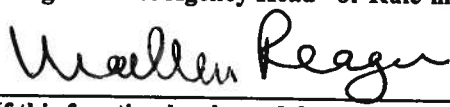
## 9. REASON FOR ACTION

9A. What prompted this action? Check all that apply:  
 Agency  
 Court order / cite:  
 Federal statute / cite:  
 Federal regulation / cite:

Legislation enacted by the General Assembly  
 Cite Session Law: **S.L. 2018-100, Sec. 3**  
 Petition for rule-making  
 Other:

9B. Explain: To amend a permanent rule to permit a mixed beverage tax stamp to be affixed to any vertical portion of a spirituous liquor container as set forth in S.L. 2018-100, Sec. 3.

10. Rule-making Coordinator: **Walker Reagan**  
 Address: **400 East Tryon Road**  
**Raleigh, NC 27610**  
 Phone: **919-779-8367**  
 E-Mail: **walker.reagan@abc.nc.gov**  
  
 Agency Contact, if any:  
 Phone:  
 E-Mail:

11. Signature of Agency Head\* or Rule-making Coordinator:  
  
 \*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.  
  
 Typed Name: **Walker Reagan**  
 Title: **Rule-making Coordinator**

## RRC AND OAH USE ONLY

Action taken:  
 RRC extended period of review:  
 RRC determined substantial changes:  
 Withdrawn by agency  
 Subject to Legislative Review  
 Other:

1 14B NCAC 15A .1901 is amended with changes as published in 33:08 NCAC 825 as follows:

2  
3 **14B NCAC 15A .1901 MIXED BEVERAGES TAX STAMP**

4 (a) ~~Except as permitted pursuant to Paragraph (c) of this Rule, prior~~ to the sale of any container of spirituous  
5 liquor or antique spirituous liquor to a permittee, the local board shall affix to the container a mixed beverages tax  
6 stamp that states the following:

- 7 (1) the local board system of sale;  
8 (2) the permittee's transaction number; and  
9 (3) the permittee's Mixed Beverage Permit number.

10 (b) The mixed beverages tax stamp shall be affixed to ~~the original paper labeling of each container, except that in the~~  
11 ~~case of a container bearing no original label, the stamp shall be affixed to any vertical portion of the~~each container. In  
12 no event shall the stamp be affixed to the cap or closure of a container. Where a case of one brand has been purchased,  
13 the mixed beverages tax stamp shall be affixed to each container in the case and it shall not be sufficient to stamp the  
14 exterior of the case.

15 (c) For sales of liquor to a guest room cabinet permittee, a local board may affix the mixed beverages tax stamp to  
16 any portion of the container other than the cap or closure. In lieu of affixing the stamp to each container purchased by  
17 a guest room cabinet permittee, a local board may choose to give to the guest room cabinet permittee one tax stamp  
18 for each container of liquor purchased for resale from a guest room cabinet, ~~to be affixed by the permittee~~ as authorized  
19 by Rule .1804 of this Subchapter.

20 (d) Mixed beverage permittees may transport no more than eight liters of opened containers of spirituous liquor  
21 without a purchase-transportation permit to and from a local board in the non-passenger area of a motor vehicle for  
22 the purpose of replacing mixed beverage tax stamps that are defaced or that have worn out numbers.

23  
24 *History Note: Authority G.S. 18B-100; 18B-203(a)(1); 18B-207; 18B-807; S.L. 2018-100, Sec. 3;*

25 *Eff. January 1, 1982;*

26 *Amended Eff. January 1, 2011; July 1, 1992; May 1, 1984;*

27 *Transferred and Recodified from 04 NCAC 02R .1901 Eff. August 1, 2015;*

28 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 22,*  
29 *2015;*

30 *Amended Eff. April 1, 2019; January 1, 2018.*