

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2021

**H.B. 619**  
**Apr 20, 2021**  
**HOUSE PRINCIPAL CLERK**

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**HOUSE BILL DRH10286-MCf-113**

Short Title: Alcohol Bev. Manufacture Sales Tax Exemption. (Public)

Sponsors: Representative Moffitt.

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO PROVIDE A SALES TAX EXEMPTION FOR EQUIPMENT, MACHINERY,  
3 AND SUPPLIES USED IN CREATING CERTAIN TYPES OF ALCOHOLIC  
4 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 as used in the manufacture of the following items as well as  
13 supplies and ingredients used or consumed in the manufacture:
- 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.

