

**14B NCAC 15A .1502 MARKUP FORMULA**

(a) On every delivered case of spirituous liquors, there shall be an added markup, which is derived by the following formula:

- (1) local board markup, plus
- (2) (one added to the local board markup) multiplied by the state excise tax, plus
- (3) (one added to the local board markup) multiplied by 3.5 percent, equals
- (4) the total markup.

(b) The selling price of spirituous liquor is derived by the following steps:

- (1) Determine the subtotal case cost by adding base case cost, freight and bailment together;
- (2) Multiply the subtotal case cost by the total markup calculated in Paragraph (a) of this Rule, to four decimals;
- (3) Add the bailment surcharge;
- (4) Divide the result by the number of bottles in the case;
- (5) Add five cents (\$.05) rehabilitation tax [Add one cent (\$.01) for bottles 50 ml. or less];
- (6) Add five cents (\$.05) for the local board charge [Add one cent (\$.01) for bottles 50 ml. or less];
- (7) Round the result to an integer evenly divisible by five cents. The break point is one cent, one mill.
- (8) The result is the retail selling price per bottle.

*History Note: Authority G.S. 18B-100; 18B-203(a)(3); 18B-207; 18B-804;  
Eff. January 1, 1982;  
Amended Eff. November 1, 2010; November 1, 1993; August 1, 1991; November 1, 1988; June 1, 1986;  
Transferred and Recodified from 04 NCAC 02R .1502 Eff. August 1, 2015;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 22, 2015.*