

**14B NCAC 15B .0516 HOTELS: INCOME FROM SALES**

For the purpose of defining a hotel, the term "substantially engaged in the business of furnishing lodging" in G.S. 18B-1000(4) means that the establishment's gross receipts from the rental of lodging rooms, sale of food, and sale of non-alcoholic beverages are greater than its gross receipts from the sale of alcoholic beverages.

*History Note: Authority G.S. 18B-100; 18B-207; 18B-1000(4); 18B-1008;  
Eff. July 1, 1992;  
Transferred and Recodified from 04 NCAC 02S .0523 Eff. August 1, 2015;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.*