

SUBCHAPTER 4D - SOFT DRINK TAX

SECTION .0100 - DEFINITIONS

- 17 NCAC 04D .0101** **GENERAL DEFINITIONS**
17 NCAC 04D .0102 **PRODUCT DEFINITIONS**

History Note: *Authority G.S. 105-113.44; 105-113.63;*
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

SECTION .0200 - LICENSES

- 17 NCAC 04D .0201** **INSTATE DISTRIBUTORS**
17 NCAC 04D .0202 **OUT-OF-STATE DISTRIBUTORS**
17 NCAC 04D .0203 **RETAIL DEALERS**

History Note: *Authority G.S. 105-113.50; 105-113.63;*
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

- 17 NCAC 04D .0204** **GENERAL LICENSE PROVISIONS**

History Note: *Authority G.S. 105-113.50; 105-262;*
Eff. February 1, 1976.
Repealed Eff. July 1, 1999.

SECTION .0300 - TAX RATES

- 17 NCAC 04D .0301** **GENERAL LIABILITY**
17 NCAC 04D .0302 **BOTTLED (CLOSED CONTAINER) SOFT DRINK RATE**

History Note: *Authority G.S. 105-113.45; 105-113.63;*
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

- 17 NCAC 04D .0303** **LIQUID BASE RATE ILLUSTRATED**

History Note: *Authority G.S. 105-113.45; 105-262;*
Eff. February 1, 1976;
Amended Eff. August 1, 1998; October 1, 1991; October 30, 1981;
Repealed Eff. July 1, 1999.

- 17 NCAC 04D .0304** **POWDER RATE**

History Note: *Authority G.S. 105-113.45; 105-113.63;*
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

- 17 NCAC 04D .0305** **PRODUCTS NOT USED IN MANUFACTURING PROCESS**

History Note: *Authority G.S. 105-113.45; 105-113.46; 105-113.57; 105-113.58; 105-262;*
Eff. February 1, 1976;
Amended Eff. January 1, 1994; October 1, 1991;
Repealed Eff. July 1, 1999.

SECTION .0400 - TAXABLE STATUS OF VARIOUS PRODUCTS

17 NCAC 04D .0401 DOMESTIC USE VERSUS COMMERCIAL USE
17 NCAC 04D .0402 REPRESENTATIVE LIST

History Note: Authority G.S. 105-113.44; 105-113.45; 105-113.46; 105-113.47; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; October 1, 1991; October 30, 1981;
Repealed Eff. July 1, 1999.

17 NCAC 04D .0403 REPRESENTATIVE LIST OF SYRUPS AND BASES
17 NCAC 04D .0404 REPRESENTATIVE LIST OF POWDER BASES

History Note: Authority G.S. 105-113.44; 105-113.63;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

SECTION .0500 - EXEMPTIONS FROM SOFT DRINK EXCISE TAX CONDITIONAL

17 NCAC 04D .0501 FEDERAL GOVERNMENT

History Note: Authority G.S. 105-113.46; 105-262;
Eff. February 1, 1976;
Amended Eff. October 1, 1991; October 30, 1981;
Repealed Eff. July 1, 1999.

17 NCAC 04D .0502 MILK
17 NCAC 04D .0503 FRUIT AND VEGETABLE JUICE
17 NCAC 04D .0504 COFFEE AND TEA

History Note: Authority G.S. 105-113.46; 105-113.47; 105-113.49; 105-113.63;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04D .0505 APPLICATION FOR EXEMPTION REQUIRED
17 NCAC 04D .0506 EXEMPT SALES RECORDS

History Note: Authority G.S. 105-113.47; 105-113.51; 105-113.58; 105-262;
Eff. February 1, 1976;
Amended Eff. August 1, 1998; March 1, 1995; January 1, 1994; October 1, 1991; April 1, 1986; October 30, 1981;
Repealed Eff. July 1, 1999.

17 NCAC 04D .0507 EXEMPTION OF CONCENTRATED JUICES DETERMINED

History Note: Authority G.S. 105-113.44; 105-113.47; 105-113.63;
Eff. July 1, 1984;
Amended Eff. April 1, 1986;
Repealed Eff. October 1, 1991.

17 NCAC 04D .0508 NATURAL PRODUCTS EXEMPTION DETERMINED

History Note: Authority G.S. 105-113.46; 105-113.47; 105-262;
Eff. October 1, 1991;

*Amended Eff. August 1, 1998; March 1, 1995; January 1, 1994;
Repealed Eff. July 1, 1999.*

17 NCAC 04D .0509 DESIGNATION OF EXEMPT SALES

*History Note: Authority G.S. 105-113.51; 105-262;
Eff. October 1, 1991;
Amended Eff. January 1, 1994;
Repealed Eff. March 1, 1995.*

SECTION .0600 - TAXPAID INDICIA (STAMP, IMPRINT, CROWN, OTHER)

17 NCAC 04D .0601 LIABILITY

*History Note: Authority G.S. 105-113.51; 105-113.63;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Repealed Eff. October 30, 1981.*

- 17 NCAC 04D .0602 TAXPAID STAMPS**
- 17 NCAC 04D .0603 TAXPAID CROWNS**
- 17 NCAC 04D .0604 AFFIXING OF CROWNS AND STAMPS**
- 17 NCAC 04D .0605 TAXPAID IMPRINT STAMP**
- 17 NCAC 04D .0606 PROMPT MAIL SERVICE**

*History Note: Authority G.S. 105-113.44; 105-113.51; 105-113.52; 105-113.54; 105-113.63;
Eff. February 1, 1976;
Amended Eff. October 30, 1981;
Repealed Eff. October 1, 1991.*

17 NCAC 04D .0607 TAXABLE TRANSACTIONS

*History Note: Authority G.S. 105-113.51; 105-113.63;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Repealed Eff. October 30, 1981.*

17 NCAC 04D .0608 CONTROL OF TAX EXEMPT TRANSACTIONS

*History Note: Authority G.S. 105-113.45; 105-113.48; 105-113.57; 105-113.63; 105-113.66;
Eff. February 1, 1976;
Amended Eff. October 30, 1981; June 11, 1977;
Repealed Eff. October 1, 1991.*

17 NCAC 04D .0609 PROVISION FOR REFUND

*History Note: Authority G.S. 105-113.56;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.*

17 NCAC 04D .0610 ONLY NORTH CAROLINA TAXPAID INDICIA ALLOWED

*History Note: Authority G.S. 105-113.63; 105-262;
Eff. July 1, 1984;
Amended Eff. January 1, 1994; October 1, 1991;*

Repealed Eff. July 1, 1999.

**SECTION .0700 - ALTERNATE METHOD OF PAYMENT ON BOTTLED (CLOSED CONTAINER)
SOFT DRINKS**

17 NCAC 04D .0701 APPLICABLE TO BOTTLED DRINKS
17 NCAC 04D .0702 LIABILITY REQUIREMENT

History Note: Authority G.S. 105-113.51; 1-5-113.56A; 105-113.63;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Repealed Eff. October 1, 1991.

17 NCAC 04D .0703 WHO QUALIFIES

History Note: Authority G.S. 105-113.51; 105-113.63;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Repealed Eff. October 30, 1981.

17 NCAC 04D .0704 COMMON CARRIER SHIPMENTS
17 NCAC 04D .0705 CONTINUOUS USE OF METHOD

History Note: Authority G.S. 105-113.51; 105-113.63; 105-113.56A;
Eff. February 1, 1976;
Repealed Eff. June 11, 1977.

17 NCAC 04D .0706 REDUCED RATE UNDER ALTERNATE METHOD
17 NCAC 04D .0707 METHOD REQUIRED ON INVOICE
17 NCAC 04D .0708 REPORTING SYSTEM PROVIDED DISTRIBUTORS

History Note: Authority G.S. 105-113.56A; 105-113.63;
Eff. February 1, 1976;
Amended Eff. October 30, 1981; June 11, 1977;
Repealed Eff. October 1, 1991.

17 NCAC 04D .0709 CREDIT PROCEDURE FOR TAX EXEMPT SALES

History Note: Authority G.S. 105-113.56A; 105-113.63;
Eff. February 1, 1976;
Repealed Eff. June 11, 1977.

17 NCAC 04D .0710 NO RETAILER QUALIFIES
17 NCAC 04D .0711 BOND REQUIREMENT

History Note: Authority G.S. 105-113.56A; 105-113.63;
Eff. February 1, 1976;
Repealed Eff. October 1, 1991.

SECTION .0800 - OPTIONAL METHOD FOR PAYMENT OF SOFT DRINK EXCISE TAX

17 NCAC 04D .0801 NOTIFICATION REQUIREMENT OF METHOD ELECTED
17 NCAC 04D .0802 PROCEDURE FOR OPTIONAL METHODS
17 NCAC 04D .0803 NO DISCOUNT ALLOWED

History Note: Authority G.S. 105-113.56B; 105-113.63;
Eff. February 1, 1976;
Amended Eff. October 30, 1981;
Repealed Eff. October 1, 1991.

17 NCAC 04D .0804 TAXABLE TRANSACTIONS

History Note: Authority G.S. 105-133.51; 105-113.63;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Repealed Eff. October 30, 1981.

17 NCAC 04D .0805 CONTROL OF TAX EXEMPT TRANSACTIONS

17 NCAC 04D .0806 CONTINUOUS USE OF METHOD

History Note: Authority G.S. 105-113.45; 105-113.48; 105-113.56B; 105-113.57; 105-113.63; 105-113-.66;
Eff. February 1, 1976;
Amended Eff. June 11, 1977;
Repealed Eff. October 1, 1991.

17 NCAC 04D .0807 NO RETAILER QUALIFIES

History Note: Authority G.S. 105-113.56B; 105-113.63;
Eff. February 1, 1976;
Repealed Eff. October 30, 1981.

17 NCAC 04D .0808 BOND REQUIREMENT

History Note: Authority G.S. 105-113.56B; 105-113.63;
Eff. February 1, 1976;
Amended Eff. October 30, 1981;
Repealed Eff. October 1, 1991.

SECTION .0900 - MONTHLY REPORT, INVOICE AND BOND REQUIREMENTS

17 NCAC 04D .0901 REPORT BY DISTRIBUTOR OR WHOLESALER

17 NCAC 04D .0902 REPORT BY RETAILER

17 NCAC 04D .0903 REPORT BY DEALER ON TRAINS

History Note: Authority G.S. 105-113.51; 105-113.52; 105-262;
Eff. February 1, 1976;
Amended Eff. August 1, 1998; March 1, 1995; October 1, 1991; October 30, 1981;
Repealed Eff. July 1, 1999.

17 NCAC 04D .0904 REPORT BY CROWN MANUFACTURERS

17 NCAC 04D .0905 REPORT BY IMPRINT MANUFACTURERS

History Note: Authority G.S. 105-113.52; 105-113.54; 105-113.63;
Eff. February 1, 1976;
Repealed Eff. October 1, 1991.

17 NCAC 04D .0906 FAILURE TO FILE TIMELY REPORTS

History Note: Authority G.S. 105-113.63; 105-236;
Eff. February 1, 1976;

