

**17 NCAC 04E .0205 MAJOR DISASTER REPORTING**

Losses from a "major disaster" as defined in G.S. 105-113.81(a) shall be verified by an agent of the Department of Revenue and Form B-C-750 must be completed "before" they can be claimed by the wholesaler or importer on his monthly report. Several small disasters cannot be accumulated and then classified as a major disaster. A major disaster shall be classified as one event only in which such loss occurs, and not an accumulation of events. Any missing beverage inventory which cannot be classified as a major disaster shall be considered as beer or wine sold and subject to the excise tax accordingly, unless otherwise provided.

*History Note: Authority G.S. 105-113.81; 105-262;  
Eff. February 1, 1976;  
Amended Eff. April 1, 1986; October 30, 1981.*