

**17 NCAC 04E .0206      WHOLESALER BUYING FROM WHOLESALER**

Where a resident wholesaler or importer purchases beer or wine from another wholesaler or importer in this state, such beverages become taxpaid beer and wine and shall be reported separately in the space provided on the monthly report.

*History Note:*      *Authority G.S. 105-113.83; 105-262;*  
                          *Eff. February 1, 1976.*