

SECTION .0300 - SPOILAGE: BREAKAGE AND DESTRUCTION

17 NCAC 04E .0301 SPOILAGE OR DESTRUCTION OF NONTAXPAID BEER OR WINE

Where the spoilage, breakage or destruction of nontaxpaid beer or wine in the inventory of the resident wholesaler or importer is a lesser amount than that defined as a "major disaster" in G.S. 105-113.81(a), there shall be no deduction from the excise tax as compensation for such loss.

*History Note: Authority G.S. 105-113.85; 105-262;
Eff. February 1, 1976;
Amended Eff. December 1, 2003; April 1, 1986; October 30, 1981.*