

17 NCAC 04E .0302 SPOILAGE OF TAXPAID BEER OR WINE

Spoilage, breakage, or other losses of any taxpaid beer or wine may not be claimed as a deduction from the excise tax due.

History Note: *Authority G.S. 105-113.81; 105-262;*
 Eff. February 1, 1976;
 Amended Eff. July 1, 2000; March 14, 1980.