



## Proposed Change to North Carolina Excise Tax Law for Wine Shippers

04.14.2016

Wine Shipper permittees may soon be able to file excise tax reports on an annual basis in North Carolina, rather than monthly.

A **proposed bill** that would allow wine shippers to file excise tax reports annually is expected to be introduced in the North Carolina General Assembly on 25 April 2016.

Section 4.3, on page 13 of the bill, would allow wine shippers to submit verified reports once per year to the Secretary of the North Carolina Department of Revenue detailing sales records for the year the taxes are paid. This verified report would be due on or before the fifteenth day of the first month of the following calendar year. Under the draft bill, wholesalers and importers would continue to submit these verified reports on a monthly basis.

This is a proposed change to the law that may help wine shippers lessen their administrative burden of filing excise tax reports in North Carolina.

### Related People

- Jennifer A. Morgan ? 919.981.4051 ? [jmorgan@williamsmullen.com](mailto:jmorgan@williamsmullen.com)