

## **SECTION .1900 - SALES OF LIQUOR TO MIXED BEVERAGES PERMITTEES**

### **14B NCAC 15A .1901 MIXED BEVERAGES TAX STAMP**

(a) Except as permitted pursuant to Paragraph (c) of this Rule, prior to the sale of any container of spirituous liquor or antique spirituous liquor to a permittee, the local board shall affix to the container a mixed beverages tax stamp that states the following:

- (1) the local board system of sale;
- (2) the permittee's transaction number; and
- (3) the permittee's Mixed Beverage Permit number.

(b) The mixed beverages tax stamp shall be affixed to any vertical portion of each container. In no event shall the stamp be affixed to the cap or closure of a container. Where a case of one brand has been purchased, the mixed beverages tax stamp shall be affixed to each container in the case and it shall not be sufficient to stamp the exterior of the case.

(c) For sales of liquor to a guest room cabinet permittee, a local board may affix the mixed beverages tax stamp to any portion of the container other than the cap or closure. In lieu of affixing the stamp to each container purchased by a guest room cabinet permittee, a local board may choose to give to the guest room cabinet permittee one tax stamp for each container of liquor purchased for resale from a guest room cabinet, to be affixed by the permittee as authorized by Rule .1804 of this Subchapter.

(d) Mixed beverage permittees may transport no more than eight liters of opened containers of spirituous liquor without a purchase-transportation permit to and from a local board in the non-passenger area of a motor vehicle for the purpose of replacing mixed beverage tax stamps that are defaced or that have worn out numbers.

*History Note:* Authority G.S. 18B-100; 18B-203(a)(1); 18B-207; 18B-807; S.L. 2018-100, s. 3;  
Eff. January 1, 1982;  
Amended Eff. January 1, 2011; July 1, 1992; May 1, 1984;  
Transferred and Recodified from 04 NCAC 02R .1901 Eff. August 1, 2015;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 22, 2015;  
Amended Eff. April 1, 2019; January 1, 2018.