

**14B NCAC 15B .0515 RESTAURANTS, HOTELS, AND TOUR BOATS: RECORD KEEPING**

(a) Monthly Records. Restaurants, hotels and tour boats holding Mixed Beverages Permits shall maintain full and accurate monthly records of their finances, separately indicating each of the following:

- (1) amounts expended for the purchase of spirituous liquor from ABC stores and the quantity of spirituous liquor purchased;
- (2) amounts collected from the sale of mixed beverages and, by brand and container size, the quantity of spirituous liquor sold;
- (3) if a guest room cabinet permittee, the amounts collected from the sale of liquor from guest room cabinets, and by container size, the quantity of liquor sold from cabinets;
- (4) the quantity of spirituous liquor, by brand and container size, that was not sold but is no longer on the premises due to stated reasons, such as breakage or theft;
- (5) if a restaurant or tour boat, amounts collected from the sale of:
  - (A) food and non-alcoholic beverages;
  - (B) items other than food and beverages of all kinds; and
  - (C) malt beverages, unfortified wine and fortified wine;
- (6) if a hotel, amounts collected from:
  - (A) furnishing lodging;
  - (B) sale of meals;
  - (C) sale of malt beverages, unfortified wine and fortified wine; and
  - (D) all other sources.

(b) Segregation of Records. Records of purchases of spirituous liquor and sales of alcoholic beverages shall be filed separate and apart from all other records maintained on the premises.

(c) Retention and Inspection of Records. Records, including original invoices related to alcoholic beverages and mixed beverages, shall be maintained on the premises for three years and shall be open for inspection or audit pursuant to G.S. 18B-502.

(d) Submission of Financial Records. A restaurant, tour boat, or hotel holding a Mixed Beverages Permit shall submit to the Commission for its review, reports summarizing the information required to be maintained by this Rule. These reports shall be submitted on an annual basis or upon request by the Commission.

*History Note: Authority G.S. 18B-100; 18B-207; 18B-1006(i); 18B-1008;  
Eff. January 1, 1982;  
Amended Eff. April 1, 2011; July 1, 1992; May 1, 1984;  
Transferred and Recodified from 04 NCAC 02S .0520 Eff. August 1, 2015;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.*