

Sixty-first
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2416

Introduced by

Senators Potter, Nelson, Triplett

Representatives Dahl, N. Johnson, S. Meyer

1 A BILL for an Act to amend and reenact section 5-03-07 of the North Dakota Century Code,
2 relating to imposition of alcoholic beverage taxes at the same rate for sparkling wine as for still
3 wine; and to provide an effective date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Section 5-03-07 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **5-03-07. Imposition of tax - Rate.** A tax is hereby imposed upon all alcoholic
8 beverage wholesalers, domestic wineries, microbrew pubs, and direct shippers for the privilege
9 of doing business in this state. The amount of this tax shall be determined by the gallonage
10 according to the following schedule:

| | | |
|----|---|----------------------------------|
| 11 | Beer in bulk containers - per wine gallon | \$.08 (.021 per liter) |
| 12 | Beer in bottles and cans - per wine gallon | .16 (.042 per liter) |
| 13 | <u>Wine, including sparkling wine,</u> | |
| 14 | containing less than 17% alcohol by | |
| 15 | volume - per wine gallon | .50 (.132 per liter) |
| 16 | Wine containing 17%-24% alcohol by | |
| 17 | volume - per wine gallon | .60 (.159 per liter) |
| 18 | Sparkling wine - per wine gallon | 1.00 (.264 per liter) |
| 19 | Distilled spirits - per wine gallon | 2.50 (.66 per liter) |
| 20 | Alcohol - per wine gallon | 4.05 (1.07 per liter) |

21 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
22 June 30, 2009.