

Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO.

Introduced by

Senator Potter

1 A BILL for an Act to amend and reenact section 5-03-07 of the North Dakota Century Code,
2 relating to elimination of a higher tax rate for sparkling wine; and to provide an effective date.

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

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

6 **5-03-07. Imposition of tax - Rate.** A tax is hereby imposed upon all alcoholic
7 beverage wholesalers, domestic wineries, microbrew pubs, and direct shippers for the privilege
8 of doing business in this state. The amount of this tax shall be determined by the gallonage
9 according to the following schedule:

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

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