

Sixty-first
Legislative Assembly
of North Dakota

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	Wine containing less than 17% alcohol by	
14	volume - per wine gallon	.50 (.132 per liter)
15	Wine containing 17%-24% alcohol by	
16	volume - per wine gallon	.60 (.159 per liter)
17	Sparkling wine - per wine gallon	1.00 (.264 per liter)
18	Distilled spirits - per wine gallon	2.50 (.66 per liter)
19	Alcohol - per wine gallon	4.05 (1.07 per liter)

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