

1 the limitations in subdivision (f)(1) of this section. The Commission may adopt rules to
2 govern issuance of these purchase-importation permits.

3 (d) Authorized Shipments. – The holder of a purchase-importation permit is
4 authorized to make arrangements for the shipment of unfortified wine to a designated
5 ABC store. The alcoholic beverages shall be ordered and paid for by the purchaser,
6 including prepaid freight charges. Before accepting an order for shipment into this State,
7 the out-of-state retailer or wholesaler shall require that the order be in written form and
8 accompanied by a copy of the purchase-importation permit issued to the purchaser
9 pursuant to this section. A copy of the purchase-importation permit shall accompany the
10 shipment to the designated ABC store. The shipment of alcoholic beverages shall bear
11 the name of the purchaser and the address of the designated ABC store in the manner
12 specified by the Commission for shipments authorized pursuant to this section.

13 (e) Payment of Applicable Taxes. – Any person purchasing alcoholic beverages
14 for delivery into this State shall pay any taxes that would be payable on the product if
15 purchased in this State. When shipments authorized under this section arrive at the
16 designated ABC store, the local board will contact the purchaser, make arrangements
17 for pick up, and compute the North Carolina taxes to be collected. The purchase price as
18 set out on the purchase invoice or other proof of purchase shall be used to determine the
19 amount of taxes owed. The purchaser will provide the local board with a cashier's check
20 payable to the local board for the applicable taxes, at which time the merchandise will
21 be released.

22 (f) Limitations. –

23 (1) Any resident of this State who is at least 21 years of age may apply for
24 a purchase-transportation permit. The permit entitles the person to
25 receive an approved shipment of unfortified wine from another state if
26 the wine is for personal or household use and if the state from which
27 the wine is sent allows its residents to receive wine shipments from
28 this State. No person may receive any shipment or combination of
29 shipments in excess of 60 cases of wine in any calendar year. No
30 person who receives wine pursuant to this section shall resell any of
31 the wine.

32 (2) The shipping container of any wine sent into this State under this
33 section must be clearly labeled to indicate that the container contains
34 alcoholic beverages and cannot be delivered to a person who is not at
35 least 21 years of age."

36 **SECTION 3.** G.S. 18B-902 is amended by adding a new subdivision to read:

37 "(34) Purchase-Importation permit – fifty dollars (\$50.00)."

38 **SECTION 4.** This act is effective when it becomes law.