



**CITY-COUNTY TAX COLLECTOR**  
**P.O. BOX 32728**  
**CHARLOTTE, NC 28232-2728**  
**(980) 314-4400**  
<http://MeckNC.gov/taxes>

# BEER AND WINE LICENSE APPLICATION

Account Number \_\_\_\_\_

### Filing Information

- Please complete the entire application. If a section does not apply, write 'not applicable' or 'N/A'. If corrections need to be made, make changes where necessary.
- Beer and Wine licenses are annual and effective May 1<sup>st</sup> through April 30<sup>th</sup>. The license cannot be prorated.
- Beer and Wine licenses applications are due on or before May 1<sup>st</sup>.
- Beer and Wine licenses are subject to approval from the Charlotte-Mecklenburg Police Department.
- Prepared Food and Beverage tax may apply.
- Please select the appropriate Classification Code(s) for your license.
- Verify the pre-populated information in Section 2 and include any necessary changes.
- The local license must match the ABC permit:

(126) BEER LICENSES GS105-113.77 & 78	City	County	(373) WINE LICENSE GS105-113.77 & 78	City	County
(a) "On Premises"	\$15.00	\$25.00	(a) "On Premises"	\$15.00	\$25.00
(b) "Off Premises"	\$5.00	\$5.00	(b) "Off Premises"	\$10.00	\$25.00
(c) Wholesale Beer	\$37.50		(c) Wholesale Wine	\$37.50	
(d) Wholesale Wine and Beer	\$62.50				

- When a business is part of a chain store, or there is common ownership with another business, then a tax is added for chain store(s). Additionally 10% of the base line tax for the first additional license is assessed and progressively increases for each additional license, in accordance with NCGS 105-113.77(b).
- Add all necessary taxes, including the City and County when applicable.
- Remittance should be made by check or money order and payable to the City-County Tax Collector.
- Mailing address: City-County Tax Collector  
Business Tax Collections  
P.O. Box 32728  
Charlotte, NC 28232-2728
- Contact information - Visit <http://MeckNC.gov/taxes>, email us at [TaxBusiness@MecklenburgCountyNC.gov](mailto:TaxBusiness@MecklenburgCountyNC.gov) or call (980) 314-4400.
- To pay online, please visit <http://MeckNC.gov/paytax>.

### Penalties/Additional Tax

- If the application is filed after the due date, add a penalty for the City and/or County of 5% of the amount prescribed for such license per month, or any fraction thereof until paid, not to exceed 25% of the amount prescribed, but shall not be less than \$5.00.
- When the bank returns a check because of insufficient funds or nonexistence of an account, a penalty will be assessed of \$1.00 or 10% of the amount of the check, whichever is greater, subject to a maximum of \$1,000.00 per North Carolina General Statute (NCGS) 105-236(a)(1).

### Policies and Procedures

- All license taxes imposed on businesses shall be paid prior to the beginning of such business. License will mail upon the receipt of payment and when applicable approval from the appropriate City or County department has been obtained.
- Failure to pay may result in enforced collection action.
- A Beer and Wine license is not transferable. If you are the new owner, please contact the Business Tax Collections Office for a new application.
- NCGS 105-366 (d)(1)(a) requires notification to the Tax Assessor and the Business Tax Collections Office at least 48 hours prior to the date of the pending sale, transfer, or termination of business.
- **Social Security/Federal Identification Number:** Disclosure of your Social Security (SSN)/Federal Identification number (FIN) is optional under 42 U.S.C. 405(c)(2)(C)(i). Your SSN/FIN will be used to verify your identity. It may also be used to facilitate collection of business taxes if such taxes become delinquent. For collection purposes, your SSN/FIN may be disclosed to: (i) a bank or an employer to attach bank accounts or garnish wages; (ii) to other local governments and other departments of this local government to facilitate the collection of taxes and other obligations owed to those governments and departments; (iii) to the state to claim payment from any state income tax refund that might otherwise be owed to you.

*Please check any of the following regarding changes to this account and attach an explanation.*

<input type="checkbox"/> Change of Ownership	<input type="checkbox"/> Telephone Number	<input type="checkbox"/> Business Address	<input type="checkbox"/> Out of Business Date ___/___/___
<input type="checkbox"/> Mailing Address	<input type="checkbox"/> Trade Name	<input type="checkbox"/> Business Sold Date ___/___/___	<input type="checkbox"/> Zoning Approval (if business address changed)

