

TRANSPORTING OF NONTAXPAID ALCOHOLIC BEVERAGES. G.S. 18B-101(4);  
18B-102. MISDEMEANOR.

NOTE WELL: *Generally this charge covers only offenses involving white, non-tax paid liquor. Under G.S. 18B-306, an individual may make, possess and transport native wines and malt beverages for his own use and the use of his family and guests. No ABC permit is required to make such beverages, and they are exempt from taxation. Wine kits and malt beverage kits may be sold in North Carolina.*

The defendant has been charged with transporting nontaxpaid alcoholic beverages.

For you to find the defendant guilty of this offense, the State must prove two things beyond a reasonable doubt:

First, that the defendant knowingly transported<sup>1</sup> (an) alcoholic beverage(s). [An alcoholic beverage is any beverage containing at least one-half of one per cent alcohol by volume, including [malt beverages] [unfortified wine] [fortified wine] [spirituous liquor] (and) [mixed beverages].

And Second, the State must prove that the taxes imposed on the alcoholic beverage(s) either by the United States or by the [State] [territorial jurisdiction] in which the alcoholic beverage(s) was purchased had not been paid.

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<sup>1</sup>The word "transport" means to carry or convey from one place to another, and therefore a person transports an alcoholic beverage if he carries it on his person or conveys it in a vehicle under his control or in any other manner. State v. Welch, 232 N.C. 77 (1950).

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(There is evidence tending to show that the alcoholic beverage was not in its original container. You may consider this in determining whether federal and state taxes had been paid on the alcoholic beverage.)

(There is evidence tending to show that the alcoholic beverage was in a container which did not have [federal] [local Alcoholic Beverage Control Board] tax stamps. You may consider this in determining whether [federal] [state] taxes had been paid on the alcoholic beverage.)<sup>2</sup>

If you find from the evidence beyond a reasonable doubt that on or about the alleged date, the defendant knowingly transported nontaxpaid alcoholic beverages, it would be your duty to return a verdict of guilty. If you do not so find or if you have a reasonable doubt as to one or both of these things, it would be your duty to return a verdict of not guilty.

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<sup>2</sup>Use this second parenthetical only where the alcoholic beverage is spirituous liquor.