

## **Kerry Guice (Rep. Jamie Boles)**

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**From:** Nelson Freeman (Policy Advisor)  
**Sent:** Thursday, April 06, 2017 10:31 AM  
**To:** Rep. Jason Saine; Rep. Bill Brawley; Rep. Kelly Hastings; Rep. Susan Martin; Rep. Mitchell Setzer; Rep. John Szoka; Rep. Kelly M. Alexander; Rep. John M. Blust; Rep. Jeff Collins; Rep. Nelson Dollar; Rep. Rodney Moore; Rep. Harry Warren; Rep. Jay Adams; Rep. Chaz Beasley; Rep. John Bell; Rep. John Bradford; Rep. Deb Butler; Rep. Becky Carney; Rep. Ken Goodman; Rep. Destin Hall; Rep. Edward Hanes; Rep. Julia Howard; Rep. Bert Jones; Rep. David Lewis; Rep. Cody Henson; Rep. Yvonne L. Holley; Rep. Graig Meyer; Rep. Robert Reives; Rep. Bob Steinburg; Rep. Scott D Stone; Rep. Linda Williams  
**Cc:** @Finance; Rep. Jamie Boles, Jr; Rep. Shelly Willingham  
**Subject:** Information HB480 ABC Permits/Tax Compliance & Reports

Members of the Finance Committee,

Today during the finance committee meeting questions were posed to the Department of Revenue staff regarding the tax compliance of resident breweries within the state. At question was the percentage of resident breweries who were deemed not in tax compliance. It was stated a few times by members of the committee that roughly 23% of resident breweries were deemed not in tax compliance. The 23% of non-compliance was based on the facts provided by the Department of Revenue in the email copied below dated February 14, 2017. I hope this sets the facts straight on the question related to the purposes of HB480.

Nelson Freeman  
Policy Advisor  
Office of Speaker Tim Moore  
[Nelson.Freeman@ncleg.net](mailto:Nelson.Freeman@ncleg.net)

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**From:** Anthony Edwards [<mailto:Anthony.Edwards@ncdor.gov>]  
**Sent:** Tuesday, February 14, 2017 11:02 AM  
**To:** Nelson Freeman (Policy Advisor)  
**Cc:** Jocelyn S Andrews  
**Subject:** Re: Revising my ABC permittee request

Nelson: regarding your request number 1., we can only provide taxpayer specific information as indicated under GS 105-259(47). However we can provide non-taxpayer specific aggregate information which indicates 23 percent of resident breweries are not in total compliance.

Thanks,  
Anthony

Sent from a North Carolina Department of Revenue mobile device.

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**From:** Nelson Freeman (Policy Advisor)  
**Sent:** Thursday, February 09, 2017 9:43 AM  
**To:** Jocelyn S Andrews; 'Alan.woodard@ncdor.gov'; 'Cale.Johnson@ncdor.gov'  
**Cc:** 'Anthony Edwards'  
**Subject:** Revising my ABC permittee request

Jocelyn and Alan – I had a good follow-up conversation with Cale.

The issue was related to compliance – Here is the list of resident breweries. I would like to know the figures of compliance, percentage of who is in versus out of compliance. This is the first spreadsheet.

Thanks

Nelson Freeman  
Policy Advisor  
Office of Speaker Tim Moore  
[Nelson.Freeman@ncleg.net](mailto:Nelson.Freeman@ncleg.net)

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