



CHAPTER 105
ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.10.

Manufacturers exempt from paying tax.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2019-169, s. 4.1(d) — seventh act in the lineage	RETRIEVED 21 September 2026, 02:29 UTC	SOURCE FINGERPRINT 54a22a03823b5fc40ad46782 - 01eff373850dedfdb8402b5 - b655bb388147fcbc
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- § 105-113.10(a)

Shipping to Other Licensed Distributors. - A licensed manufacturer shipping cigarettes to other distributors who are licensed under G.S. 105-113.12 may, upon application to the Secretary and upon compliance with requirements prescribed by the Secretary, be relieved of paying the taxes levied in this Part, but is not relieved from filing a report as required by this Part.
- § 105-113.10(a1)

Shipping to Retailers. - No manufacturer may be relieved of the requirement to be licensed as a distributor in order to make shipments, including drop shipments, to a retail dealer or ultimate user.
- § 105-113.10(b)

Shipping for Affiliated Manufacturer. - A manufacturer may, upon application to the Secretary and upon compliance with requirements prescribed by the Secretary, be relieved of paying the taxes levied in this Part on cigarettes that are manufactured by an affiliated manufacturer and temporarily stored at and shipped from its facilities, but is not relieved from filing a report as required by this Part.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
7 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.



TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

Nº	YEAR	ACT	CHARACTER
01	1969	c. 1075, s. 2	ENACTED
02	1969	c. 1246, s. 2	AMENDED
03	1973	c. 476, s. 193	AMENDED
04	1975	c. 275, s. 2	AMENDED
05	1993	c. 442, s. 4	AMENDED
06	2011	S.L. 2011-330, s. 2(b)	AMENDED
07	2019	S.L. 2019-169, s. 4.1(d)	AMENDED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-113.12	(a)	<i>"other distributors who are licensed under"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.10 (2019).

PINPOINT

N.C. Gen. Stat. § 105-113.10(a) (2019).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1969, c. 1075, s. 2; c. 1246, s. 2; 1973, c. 476, s. 193; 1975, c. 275, s. 2; 1993, c. 442, s. 4; 2011-330, s. 2(b); 2019-169, s. 4.1(d).)

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