



CHAPTER 105

ARTICLE 2D - UNAUTHORIZED SUBSTANCES TAXES

N.C.G.S. § 105-113.106.

Definitions.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2000-119, ss. 3, 4 — sixth act in the lineage	21 September 2026, 06:40 UTC	3076f9ac2a4a18a9a07fd0a5 - 41ef86fb9f3e33115f9c5f58 - 15d64b95ca677c36

The following definitions apply in this Article:

Controlled Substance. - Defined in G.S. 90-87.

Repealed by Session Laws 1995, c. 340, s. 1.

Dealer. - Any of the following:

a.A person who actually or constructively possesses more than 42.5 grams of marijuana, seven or more grams of any other controlled substance that is sold by weight, or 10 or more dosage units of any other controlled substance that is not sold by weight.

b.A person who in violation of Chapter 18B of the General Statutes possesses illicit spirituous liquor for sale.

c.A person who in violation of Chapter 18B of the General Statutes possesses mash.

d.A person who in violation of Chapter 18B of the General Statutes possesses an illicit mixed beverage for sale.

Repealed by Session Laws 1995, c. 340, s. 1.

Illicit mixed beverage. - A mixed beverage, as defined in G.S. 18B-101, composed in whole or in part from spirituous liquor on which the charge imposed by G.S. 18B-804(b)(8) has not been paid, but not including a premixed cocktail served from a closed package containing only one serving.

Illicit spirituous liquor. - Spirituous liquor, as defined in G.S. 105-113.68, not authorized by the North Carolina Alcoholic Beverage Control Commission. Some examples of illicit spirituous liquor are the products known as "bootleg liquor", "moonshine", "non-tax-paid liquor", and "white liquor".

Local law enforcement agency. - A municipal police department, a county police department, or a sheriff's office.

Low-street-value drug. - Any of the following controlled substances:

- a.An anabolic steroid as defined in G.S. 90-91(k).
- b.A depressant described in G.S. 90-89(4), 90-90(4), 90-91(b), or 90-92(a).
- c.A hallucinogenic substance described in G.S. 90-89(3) or G.S. 90-90(5).
- d.A stimulant described in G.S. 90-89(5), 90-90(3), 90-91(j), 90-92(a)(3), or 90-93(a)(3).
- e.A controlled substance described in G.S. 90-91(c), (d), or (e), 90-92(a)(3), or (a)(5), or 90-93(a)1.

Repealed by Session Laws 1995, c. 340, s. 1.

Marijuana. - All parts of the plant of the genus Cannabis, whether growing or not; the seeds of this plant; the resin extracted from any part of this plant; and every compound, salt, derivative, mixture, or preparation of this plant, its seeds, or its resin.

Mash. - The fermentable starchy mixture from which spirituous liquor can be distilled.

Person. - Defined in G.S. 105-228.90.

Secretary. - Defined in G.S. 105-228.90.

State law enforcement agency. - Any State agency, force, department, or unit responsible for enforcing criminal laws.

Unauthorized substance. - A controlled substance, an illicit mixed beverage, illicit spirituous liquor, or mash.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
6 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.

1989		1995	2000
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1989	c. 772, s. 1	ENACTED

02	1993	c. 354, s. 10	AMENDED
03	1995	c. 340, s. 1	AMENDED
04	1997	S.L. 1997-292, s. 1	AMENDED
05	1999	S.L. 1999-337, s. 19	AMENDED
06	2000	S.L. 2000-119, ss. 3, 4	AMENDED

APPARATUS II
11 AUTHORITIES

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. 90-87	(null)(1)	"Controlled Substance. - Defined in"
G.S. 18B-101	(null)(4a)	"A mixed beverage, as defined in"
G.S. 18B-804(b)(8)	(null)(4a)	"on which the charge imposed by"
G.S. 105-113.68	(null)(4b)	"- Spirituous liquor, as defined in"
G.S. 90-91(k)		"An anabolic steroid as defined in"
G.S. 90-89(4)		"b. A depressant described in"
G.S. 90-89(3)		"c. A hallucinogenic substance described in"
G.S. 90-90(5)		"substance described in G.S. 90-89(3) or"
G.S. 90-89(5)		"d. A stimulant described in"
G.S. 90-91(c), (d), or (e)		"e. A controlled substance described in"
G.S. 105-228.90	(null)(7)	"Person. - Defined in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.106 (2000).

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

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1989, c. 772, s. 1; 1993, c. 354, s. 10; 1995, c. 340, s. 1; 1997-292, s. 1; 1999-337, s. 19; 2000-119, ss. 3, 4.)

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