



CHAPTER 105
ARTICLE 2D - UNAUTHORIZED SUBSTANCES TAXES

N.C.G.S. § 105-113.107A.

Exemptions.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 1997-292, s. 1 — second act in the lineage	RETRIEVED 21 September 2026, 06:39 UTC	SOURCE FINGERPRINT 8e2b1cbd0dea737c103319ef - 9cdd805c7668bcda83f9a7e1 - ad90bff14a651dd8
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§ 105-113.107A(a) Authorized Possession. - The tax levied in this Article does not apply to a substance in the possession of a dealer who is authorized by law to possess the substance. This exemption applies only during the time the dealer's possession of the substance is authorized by law.

§ 105-113.107A(-b) Certain Marijuana Parts. - The tax levied in this Article does not apply to the following marijuana:

- (1) Harvested mature marijuana stalks when separated from and not mixed with any other parts of the marijuana plant.
- (2) Fiber or any other product of marijuana stalks described in subdivision (1) of this subsection, except resin extracted from the stalks.
- (3) Marijuana seeds that have been sterilized and are incapable of germination.
- (4) Roots of the marijuana plant.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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.

1995	1996	1997
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT		

Nº	YEAR	ACT	CHARACTER
01	1995	c. 340, s. 1	ENACTED
02	1997	S.L. 1997-292, s. 1	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.107A (1997).

PINPOINT

N.C. Gen. Stat. § 105-113.107A(a) (1997).

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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1995, c. 340, s. 1; 1997-292, s. 1.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

