



CHAPTER 105
ARTICLE 2D - UNAUTHORIZED SUBSTANCES TAXES

N.C.G.S. § 105-113.109.

When tax payable.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 1997-292, s. 1 — third act in the lineage	21 September 2026, 03:45 UTC	362024e1640b5b0b0d951254 - 132b841c44d504d4e83c1a3d - c30fa52c5cb07c3d

The tax imposed by this Article is payable by any dealer who actually or constructively possesses an unauthorized substance in this State upon which the tax has not been paid, as evidenced by a stamp. The tax is payable within 48 hours after the dealer acquires actual or constructive possession of a non-tax-paid unauthorized substance, exclusive of Saturdays, Sundays, and legal holidays of this State, in which case the tax is payable on the next working day. Upon payment of the tax, the dealer shall permanently affix the appropriate stamps to the unauthorized substance. Once the tax due on an unauthorized substance has been paid, no additional tax is due under this Article even though the unauthorized substance may be handled by other dealers.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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			1993	1997
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1989	c. 772, s. 1	ENACTED	
02	1995	c. 340, s. 1	AMENDED	
03	1997	S.L. 1997-292, s. 1	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.109 (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

(1989, c. 772, s. 1; 1995, c. 340, s. 1; 1997-292, s. 1.)

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