



CHAPTER 105
ARTICLE 2D - UNAUTHORIZED SUBSTANCES TAXES

N.C.G.S. § 105-113.112.

Confidentiality of information.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2013-414, s. 21 — seventh act in the lineage	RETRIEVED 21 September 2026, 03:44 UTC	SOURCE FINGERPRINT bad5260191280e1e98800e0c - 3500a66467b05d8a0fa95d69 - df09eaa8c5bb170d
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§ 105-113.112(a) Information obtained by the Department in the course of administering the tax imposed by this Article, including information on whether the Department has issued a revenue stamp to a person, is confidential tax information and is subject to the provisions of G.S. 105-259.

§ 105-113.112(b) Information obtained by the Department from the taxpayer in the course of administering the tax imposed by this Article, including information on whether the Department has issued a revenue stamp to a person, may not be used as evidence, as defined in G.S. 15A-971, by a prosecutor in a criminal prosecution of the taxpayer for an offense related to the manufacturing, possession, transportation, distribution, or sale of the unauthorized substance. Under this prohibition, no officer, employee, or agent of the Department may testify about this information in a criminal prosecution of the taxpayer for an offense related to the manufacturing, possession, transportation, distribution, or sale of the unauthorized substance. This subsection implements the protections against double jeopardy and self-incrimination set out in Amendment V of the United States Constitution and the restrictions in it apply regardless of whether information may be disclosed under G.S. 105-259. An officer, employee, or agent of the Department who provides evidence or testifies in violation of this subdivision is guilty of a Class 1 misdemeanor.

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.

1989	2001		2013
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT	
Nº	YEAR	ACT	CHARACTER
01	1989	c. 772, s. 1	ENACTED
02	1993	c. 539, s. 702	AMENDED
03	1994	Ex. Sess., c. 24, s. 14(c)	AMENDED
04	1997	c. 292, s. 1	AMENDED
05	2005	S.L. 2005-435, s. 27	AMENDED
06	2008	S.L. 2008-134, s. 68(a)	AMENDED
07	2013	S.L. 2013-414, s. 21	AMENDED

APPARATUS II
2 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. 105-259	(a)	<i>"is subject to the provisions of"</i>
G.S. 15A-971	(b)	<i>"used as evidence, as defined in"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.112 (2013).

PINPOINT

N.C. Gen. Stat. § 105-113.112(a) (2013).

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

(1989, c. 772, s. 1; 1993, c. 539, s. 702; 1994, Ex. Sess., c. 24, s. 14(c); 1997, c. 292, s. 1; 2005-435, s. 27; 2008-134, s. 68(a); 2013-414, s. 21.)

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