



CHAPTER 105
ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.12.

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SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2023-12, s. 3.6 — sixth act in the lineage	RETRIEVED 21 September 2026, 04:21 UTC	SOURCE FINGERPRINT 74dc80c643c3fb7db19d5534 - 09dc274dd1576e90d19debb5 - 7860b8b3113a6849
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- § 105-113.12(a)

A distributor must obtain a license for each of the locations listed in this subsection, as applicable, and must pay a tax of twenty-five dollars (\$25.00) for each license. A license is in effect until June 30 of the year following the second calendar year after the date of issuance or renewal. A license is renewable upon signed application with no renewal license tax, unless applied for after the June 30 expiration date. The locations are:

(1) Each location where a distributor receives or stores non-tax-paid cigarettes in this State.

(2) For a distributor that is a delivery seller, each location from which the distributor receives or stores non-tax-paid cigarettes for delivery sales of cigarettes if the location is a location other than the location described in subdivision (1) of this subsection.
- § 105-113.12(b)

Repealed by Session Laws 2021-180, s. 42.9(d), effective July 1, 2022, and applicable to sales or purchases occurring on or after that date.
- § 105-113.12(c)

An out-of-state distributor that is not a delivery seller may obtain a distributor's license upon compliance with the provisions of G.S. 105-113.4A and G.S. 105-113.24 and payment of a tax of twenty-five dollars (\$25.00).

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.



Nº	YEAR	ACT	CHARACTER
01	1969	c. 1075, s. 2	ENACTED
02	1969	1991 (Reg. Sess., 1992), c. 955, s. 4	AMENDED
03	1993	c. 442, s. 5	AMENDED
04	2019	S.L. 2019-169, s. 4.2(c)	AMENDED
05	2021	S.L. 2021-180, s. 42.9(d)	AMENDED
06	2023	S.L. 2023-12, s. 3.6	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. 105-113.4A	(c)	<i>"upon compliance with the provisions of"</i>
G.S. 105-113.24	(c)	<i>"the provisions of G.S. 105-113.4A and"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.12 (2023).

PINPOINT

N.C. Gen. Stat. § 105-113.12(a) (2023).

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

(1969, c. 1075, s. 2; 1991 (Reg. Sess., 1992), c. 955, s. 4; 1993, c. 442, s. 5; 2019-169, s. 4.2(c); 2021-180, s. 42.9(d); 2023-12, s. 3.6.)

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