



CHAPTER 105

ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.18.

Payment of tax; reports.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2021-180, s. 42.9(e) — seventh act in the lineage	21 September 2026, 03:44 UTC	72c01be7c332aa3511f160f6 - 8586e8cd5ec4e6ccc073dbad - 43cb3ffe83ca50f3

The taxes levied in this Part are payable when a report is required to be filed. The following reports are required to be filed with the Secretary:

Distributor's Report. - A licensed distributor must file a monthly report in the form prescribed by the Secretary. The report covers cigarettes sold, shipped, delivered, or otherwise disposed of in this State in a calendar month and is due within 20 days after the end of the month covered by the report. The report must show the quantity of all cigarettes transported or caused to be transported into the State by the licensed distributor or licensed manufacturer in the State for sales in this State and state the amount of tax due and must identify any transactions to which the tax does not apply. A licensed distributor that is a delivery seller must also comply with the filing requirement under G.S. 105-113.4F.

Repealed by Session Laws 2019-169, s. 4.3(a), effective July 26, 2019.

Use Tax Report. - A person who is not a licensed distributor and has acquired non-tax-paid cigarettes for sale, use, or consumption subject to the tax imposed by this Part must, within 96 hours after receipt of the cigarettes, file a report in the form prescribed by the Secretary showing the amount of cigarettes so received and any other information required by the Secretary. The report must be accompanied by payment of the full amount of the tax.

Shipping Report. - Any person, except a licensed distributor, who transports, or causes to transport, cigarettes upon the public highways, roads, or streets of this State, upon notice from the Secretary, must file a report in the form prescribed by the Secretary and containing the information required by the Secretary.

Repealed by Session Laws 1981 (Regular Session, 1982), c. 1209, s. 1.

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.

1969		1995	2021
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1969	c. 1075, s. 2	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	1973	1981 (Reg. Sess., 1982), c. 1209, s. 1	AMENDED
04	1993	c. 442, s. 7	AMENDED
05	1993	1993 (Reg. Sess., 1994), c. 745, s. 2	AMENDED
06	2019	S.L. 2019-169, s. 4.3(a)	AMENDED
07	2021	S.L. 2021-180, s. 42.9(e)	AMENDED

APPARATUS II
1 AUTHORITY

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. 105-113.4F	(null)(1)	"comply with the filing requirement under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.18 (2021).

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

(1969, c. 1075, s. 2; 1973, c. 476, s. 193; 1981 (Reg. Sess., 1982), c. 1209, s. 1; 1993, c. 442, s. 7; 1993 (Reg. Sess., 1994), c. 745, s. 2; 2019-169, s. 4.3(a); 2021-180, s. 42.9(e).)

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