



CHAPTER 105  
ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.2.

Short title.

|                                                                                    |                                                                               |                                           |                                                                                              |
|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|
| SOURCE<br>General Statutes of North Carolina, as published by the General Assembly | LAST AMENDMENT IN THIS TEXT<br>S.L. 1998-98, s. 56 — third act in the lineage | RETRIEVED<br>21 September 2026, 03:38 UTC | SOURCE FINGERPRINT<br>9a7724fb6539fabe4ec0617c - 8b5747674755e593e7de80d3 - 1d62888fbbb9a95a |
|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------|----------------------------------------------------------------------------------------------|

This Article may be cited as the "Tobacco Products Tax Act" or "Tobacco Products Tax Article."

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.

| 1969                            |      | 1984                                   | 1998      |
|---------------------------------|------|----------------------------------------|-----------|
| TICK HEIGHT = ACTS IN THAT YEAR |      | DASHED = RECODIFICATION, NOT AMENDMENT |           |
| Nº                              | YEAR | ACT                                    | CHARACTER |
| 01                              | 1969 | c. 1075, s. 2                          | ENACTED   |
| 02                              | 1991 | c. 689, s. 266                         | AMENDED   |
| 03                              | 1998 | S.L. 1998-98, s. 56                    | AMENDED   |

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.2 (1998).

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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The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE  
(1969, c. 1075, s. 2; 1991, c. 689, s. 266; 1998-98, s. 56.)

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