CHAPTER 105

ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.21.

Discount; refund.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2019-169, s. 4.1(c) — ninth act in the lineage	21 September 2026, 05:52 UTC	1e4bc226791acb7c6f173842 - 8cad7771d1f0963a32a0718b - 21ee5661e255a4b8

§ 105-113.21(a) Repealed by Session Laws 2003-284, s. 45A.1(a), effective for reporting periods beginning on or after August 1, 2003.

§ 105-113.21(a1) Discount. - A licensed distributor who files a timely report under G.S. 105-113.18 and who sends a timely payment may deduct from the amount due with the report a discount of two percent (2%). This discount covers expenses incurred in preparing the records and reports required by this Part, and the expense of furnishing a bond.

§ 105-113.21(b) Refund. - A licensed distributor in possession of packages of stale or otherwise unsalable cigarettes upon which the tax has been paid may return the cigarettes to the manufacturer as provided in this subsection and apply to the Secretary for refund of the tax. The application shall be in the form prescribed by the Secretary and shall be accompanied by an affidavit from the manufacturer stating the number of cigarettes returned to the manufacturer by the applicant. The Secretary shall refund the tax paid, less the discount allowed, on the unsalable cigarettes. The licensed distributor must return the cigarettes to the manufacturer of the cigarettes or to the affiliated manufacturer who is contracted by the manufacturer of the cigarettes to serve as the manufacturer's agent for the purposes of validating quantities and disposing of unsalable cigarettes.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

9 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.

TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1969	c. 1075, s. 2	ENACTED
02	1969	cc. 1222, 1238	AMENDED
03	1973	c. 476, s. 193	AMENDED
04	1993	c. 442, s. 9	AMENDED
05	2001	S.L. 2001-414, s. 3	AMENDED
06	2003	S.L. 2003-284, s. 45A.1(a)	AMENDED
07	2004	S.L. 2004-84, s. 2(a)	AMENDED
08	2011	S.L. 2011-330, s. 2(c)	AMENDED
09	2019	S.L. 2019-169, s. 4.1(c)	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. 105-113.18	(a1)	*"who files a timely report under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.21 (2019).

PINPOINT

N.C. Gen. Stat. § 105-113.21(a) (2019).

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; cc. 1222, 1238; 1973, c. 476, s. 193; 1993, c. 442, s. 9; 2001-414, s. 3; 2003-284, s. 45A.1(a); 2004-84, s. 2(a); 2011-330, s. 2(c); 2019-169, s. 4.1(c).)

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