



CHAPTER 105
ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.27.

Non-tax-paid cigarettes.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2020-58, s. 2.7 — fourth act in the lineage	RETRIEVED 21 September 2026, 04:23 UTC	SOURCE FINGERPRINT 7d5d9202393802d4a84dd8eb - 50dd9290e56ae8825374b69a - 27516d51c9b8000d
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§ 105-113.27(a) Except as otherwise provided in this Article, licensed distributors shall not sell, borrow, loan, or exchange non-tax-paid cigarettes to, from, or with other licensed distributors.

§ 105-113.27(b) Except as otherwise provided in this Article, no person shall sell or offer for sale non-tax-paid cigarettes.

§ 105-113.27(c) The possession of more than six hundred cigarettes on which tax has been paid to another state or country, by any person other than a licensed distributor, is prima facie evidence that the cigarettes are possessed in violation of this Part.

PRIMA FACIE
EVIDENCE

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 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		2020
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT				
Nº	YEAR	ACT	CHARACTER	
01	1969	c. 1075, s. 2	ENACTED	
02	1993	c. 442, s. 11	AMENDED	

03	1999	S.L. 1999-337, s. 18	AMENDED
04	2020	S.L. 2020-58, s. 2.7	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.27 (2020).

PINPOINT

N.C. Gen. Stat. § 105-113.27(a) (2020).

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; 1993, c. 442, s. 11; 1999-337, s. 18; 2020-58, s. 2.7.)

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