



CHAPTER 105
ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.3.

Scope of tax; administration.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 1998-212, s. 29A.14(d) — third act in the lineage	RETRIEVED 21 September 2026, 03:39 UTC	SOURCE FINGERPRINT a95ec1d0bc44698b9388f697 - 86dc6eb20319ac43c6fdc33b - 9703e71bb891ffed
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- § 105-113.3(a)

Scope. - The taxes imposed by this Article shall be collected only once on the same tobacco product. Except as permitted by Article 2 of this Chapter, a city or county may not levy a privilege license tax on the sale of tobacco products.
- § 105-113.3(b)

Administration. - Article 9 of this Chapter applies to this 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. 268	AMENDED	
03	1998	S.L. 1998-212, s. 29A.14(d)	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.3 (1998).

PINPOINT

N.C. Gen. Stat. § 105-113.3(a) (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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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; 1991, c. 689, s. 268; 1998-212, s. 29A.14(d).)

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