CHAPTER 105

ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.37B.

Non-tax-paid products.

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General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 02:28 UTC	d22f8cddf8ab47e5edbf96cd - bb9965451d5f7225f66aa2d2 - 4077d49f633f5159

Except as otherwise provided in this Part, a licensed wholesale dealer may not sell, borrow, loan, or exchange non-tax-paid tobacco products to, from, or with another licensed wholesale dealer, and an integrated wholesale dealer may not sell, borrow, loan, or exchange non-tax-paid tobacco products to, from, or with another integrated wholesale dealer. (2021-180, s. 42.9(g).)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.37B (2026).

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