CHAPTER 105

ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.38B.

(Effective until July 1, 2025) Records.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 03:01 UTC	b4f5096cd1f06f66946d5d9b - c3139da0acc5e97ce39e9c66 - 34a7072eee617e4b

In addition to the records required to be kept under G.S. 105-113.4G, a remote seller required to be licensed must maintain the following:

A list, updated annually, showing the cost price paid by the remote seller for each stock keeping unit of tobacco products.

Invoices documenting remote or delivery sales to consumers in this State.

Records necessary to document the cost price of purchases of all tobacco products sold to consumers in this State. (2021-180, s. 42.9(g); 2023-12, s. 3.7.)

§ 105-113.38B. (Effective July 1, 2025) Records.

In addition to the records required to be kept under G.S. 105-113.4G, a remote seller required to be licensed must maintain the following:

A list, updated annually, showing the cost price paid by the remote seller for each stock keeping unit of cigars.

Invoices documenting remote or delivery sales to consumers in this State.

Records necessary to document the cost price, weight, or count based on the applicable tax imposed, of purchases of all tobacco products sold to consumers in this State. (2021-180, s. 42.9(g); 2023-12, s. 3.7; 2023-134, s. 42.18(c).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 105-113.4G		*"records required to be kept under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.38B (2026).

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

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