



CHAPTER 105
ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.38C.

Penalties.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:44 UTC	SOURCE FINGERPRINT a0da7a4edd15da92016e1f11 - c67ff0eaab5745bd749aefd0 - c753cb4bf22e7f15
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A remote seller who violates G.S. 105-113.38A is subject to the following penalties:

For the first violation, a penalty of one thousand dollars (\$1,000).

For a subsequent violation, a penalty not to exceed five thousand dollars (\$5,000), as determined by the Secretary. (2021-180, s. 42.9(g).)

END OF SECTION TEXT

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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. 105-113.38A		"A remote seller who violates"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-113.38C (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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