CHAPTER 105

ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.39A.

(Effective until July 1, 2024) License required.

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, 03:45 UTC	0328a215b5f09400cb18840e - ccb0953ee54c23a5db416a26 - d2a5824055912286

§ 105-113.39A(a) Requirement. - A wholesale dealer or a retail dealer must obtain from the Secretary a license for each of the locations listed in this subsection, as applicable, and must pay the required license tax for each license. A license is in effect until June 30 of the year following the second calendar year after the date of issuance or renewal, unless cancelled or revoked prior to expiration. A license is renewable upon signed application with no renewal license tax, unless applied for after the June 30 expiration date. The locations are:

(1) Each location where a wholesale dealer makes tobacco products.

(2) Each location where a wholesale dealer or a retail dealer receives or stores non-tax-paid tobacco products.

(3) Each location from where a retail dealer that is a delivery seller or remote seller receives or stores non-tax-paid tobacco products for delivery sales or remote sales if the location is a location other than the location described in subdivision (2) of this subsection.

§ 105-113.39A(b) License Tax Amount. - The license tax amounts are as follows:

(1) Wholesale dealer$25.00

(2) Retail dealer$10.00

§ 105-113.39A(c) Out-of-State Wholesale Dealers. - An out-of-state wholesale dealer of tobacco products that is not a delivery seller or a remote seller may obtain a wholesale dealer's license upon compliance with the provisions of G.S. 105-113.4A and payment of a tax of twenty-five dollars ($25.00). (2021-180, s. 42.9(g); 2023-12, s. 3.8(a).)

§ 105-113.39A. (Effective July 1, 2024) License required.

§ 105-113.39A(a) Requirement. - A wholesale dealer or a retail dealer must obtain from the Secretary a license in accordance with subsections (a1) and (a2) of this section and must pay the required license tax for each license. A license is in effect until June 30 of the year following the second calendar year after the date of issuance or renewal, unless cancelled or revoked prior to expiration. A license is renewable upon signed application with no renewal license tax, unless applied for after the June 30 expiration date.

§ 105-113.39A(a1) Other Tobacco Products License. - A wholesale dealer or a retail dealer must obtain an other tobacco products license for all of the following locations:

(1) Each location where a wholesale dealer makes tobacco products other than vapor products.

(2) Each location where a wholesale dealer or a retail dealer receives or stores non-tax-paid tobacco products other than vapor products.

(3) Each location from where a retail dealer that is a delivery seller or remote seller receives or stores non-tax-paid tobacco products for delivery sales or remote sales of tobacco products other than vapor products if the location is a location other than the location described in subdivision (2) of this subsection.

§ 105-113.39A(a2) Vapor Products License. - A wholesale dealer or a retail dealer must obtain a vapor products license for all of the following locations:

(1) Each location where a wholesale dealer makes vapor products.

(2) Each location where a wholesale dealer or a retail dealer receives or stores non-tax-paid vapor products.

(3) Each location from where a retail dealer that is a delivery seller or a remote seller receives or stores non-tax-paid vapor products for delivery sales if the location is a location other than the location described in subdivision (2) of this subsection.

§ 105-113.39A(b) License Tax Amount. - The license tax amounts are as follows:

(1) Wholesale dealer$25.00

(2) Retail dealer$10.00

§ 105-113.39A(c) Out-of-State Wholesale Dealers. - An out-of-state wholesale dealer of tobacco products that is not a delivery seller or a remote seller may obtain a wholesale dealer's license upon compliance with the provisions of G.S. 105-113.4A and payment of a tax of twenty-five dollars ($25.00). (2021-180, s. 42.9(g); 2023-12, s. 3.8(a), (b).)

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. 105-113.4A	(c)	*"upon compliance with the provisions of"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.39A (2026).

PINPOINT

N.C. Gen. Stat. § 105-113.39A(a) (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

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1