



CHAPTER 105
ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.4A.

Licenses.

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, 04:56 UTC	SOURCE FINGERPRINT ebb750e33b773e9f94e53247 - 1809abfe347d4972afa42cbc - 41995faf52c14614
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§ 105-113.4A(a) General. - To obtain or renew a license required by this Article, an applicant must file an application with the Secretary on a form provided by the Secretary and pay the tax due for the license. An application must include the applicant's name, address, federal employer identification number, and any other information required by the Secretary. A license is not transferable or assignable and must be displayed in a conspicuous place at each place of business for which it is issued.

§ 105-113.4A(b) Requirements. - An applicant for a license must meet the following requirements:

- (1) If the applicant is a corporation, the applicant must either be incorporated in this State or be authorized to transact business in this State.
- (2) If the applicant for a license is a limited liability company, the applicant must either be organized in this State or be authorized to transact business in this State.
- (3) If the applicant for a license is a limited partnership, the applicant must either be formed in this State or be authorized to transact business in this State.
- (4) If the applicant for a license is an individual or a general partnership, the applicant must designate an agent for service of process and give the agent's name and address.

§ 105-113.4A(c) Denial. - The Secretary may investigate an applicant for a license required under this Article to determine if the information the applicant submits with the application is accurate and if the applicant is eligible to be licensed under this Article. The

Secretary may refuse to issue or renew a license to an applicant that has done any of the following:

- (1) Submitted false or misleading information on its application.
- (2) Had a license issued under this Article revoked by the Secretary.
- (3) Had a tobacco products license or registration issued by another state revoked.
- (4) Been convicted of fraud or misrepresentation.
- (5) Been convicted of any other offense that indicates the applicant may not comply with this Article if issued a license.
- (6) Failed to remit payment for a tax debt under this Chapter. The term "tax debt" has the same meaning as defined in G.S. 105-243.1.
- (7) Failed to file a return due under this Chapter.
- (8) Failed to meet the requirements set out in subsection (b) of this section.

§ 105-113.4A(d)

Refund. - A refund of a license tax is allowed only when the tax was collected or paid in error. No refund is allowed when a licensee cancels a license or the Secretary revokes a license.

§ 105-113.4A(e)

Duplicate or Amended License. - Upon application to the Secretary, a licensee may obtain without charge a duplicate or amended license as follows:

- (1) A duplicate license, if the licensee establishes that the original license has been lost, destroyed, or defaced.
- (2) An amended license, if the licensee establishes that the location of the place of business for which the license was issued has changed.

§ 105-113.4A(f)

Information on License. - The Secretary must include the following information on each license required by this Article:

- (1) The legal name of the licensee.
- (2) The name under which the licensee conducts business.
- (3) The physical address of the place of business of the licensee.
- (4) The account number assigned to the license by the Department.

§ 105-113.4A(g)

Records. - The Secretary must keep a record of the following:

- (1) Applicants for a license under this Article.
- (2) Persons to whom a license has been issued under this Article.
- (3) Persons that hold a current license issued under this Article, by license category.

§ 105-113.4A(h) Lists. - The Secretary must make available the list required under subdivision (3) of subsection (g) of this section upon request of a manufacturer that is a licensee under this Article. The list must state the name, account number, and business address of each licensee on the list. (1991 (Reg. Sess., 1992), c. 955, s. 3; 2013-414, s. 22(a); 2017-204, s. 4.3(a); 2019-169, ss. 4.1(a), 4.2(a); 2020-58, s. 2.2(a); 2023-12, s. 3.3.)

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. 105-243.1	(c)(6)	"the same meaning as defined in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.4A (2026).

PINPOINT

N.C. Gen. Stat. § 105-113.4A(a) (2026).

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