



CHAPTER 105
ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.4D.

Tax with respect to inventory on effective date of tax increase.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2023-134, s. 42.18(d) — fifth act in the lineage	21 September 2026, 06:16 UTC	8a187736da1f12f47717e0cf - 9e7cc2f3564b178357108142 - c93537933e4a8cee

Every person subject to the taxes levied in this Article who, on the effective date of a tax increase under this Article, has on hand any tobacco products must file a complete inventory of the tobacco products within 20 days after the effective date of the increase, and must pay an additional tax to the Secretary when filing the inventory. The amount of tax due is the amount due based on the difference between the former tax rate and the increased tax rate. For purposes of this section, a "tax increase" includes a new tax or a change to the methodology for calculating a tax that results in additional tax being due.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1969 1996 2023			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1969	c. 1075, s. 2	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	1991	c. 689, s. 263	AMENDED
04	2009	S.L. 2009-451, s. 27A.5(b)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.4D (2023).

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

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1969, c. 1075, s. 2; 1973, c. 476, s. 193; 1991, c. 689, s. 263; 2009-451, s. 27A.5(b); 2023-134, s. 42.18(d).)

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