



CHAPTER 105
ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.4F.

Delivery sales of certain tobacco products;
age verification.

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, 04:07 UTC	06ee7b882175e1c7c0ee8826 - 2532c870ec8ab3daa4317971 - 7582020dea45e992

§ 105-113.4F(a) Scope. - This section applies to delivery sales. For purposes of this section, the term "tobacco product" means cigarettes, smokeless tobacco, or vapor products.

§ 105-113.4F(b) Delivery Seller Requirements. - A delivery seller must do all of the following with respect to a delivery sale:

- (1) Obtain a license from the Secretary as required by this Article before accepting an order.
- (2) Comply with the age verification requirements in G.S. 14-313(b2).
- (3) Report, collect, and remit to the Secretary all applicable taxes as set out in this Article and Article 5 of this Chapter.

§ 105-113.4F(c) Filing Requirement. - A delivery seller who has made a delivery sale, or shipped or delivered tobacco products in connection with a delivery sale, for which tax is due under this Article, during the previous month must, not later than the tenth day of each month, file with the Secretary a memorandum or a copy of the invoice for every delivery sale made during the previous month. A delivery seller who complies with 15 U.S.C. § 376 with respect to tobacco products covered by that section is considered to have complied with this subsection. The memorandum or invoice must contain the following information:

- (1) The name, address, telephone number, and email address of the consumer.
- (2) The type and the brand, or brands, of tobacco products that were sold.

(3) The quantity of tobacco products that were sold.

§ 105-113.4F(d) Penalties. - A person who violates this section is subject to the following penalties:

- (1) For the first violation, a penalty of one thousand dollars (\$1,000).
- (2) For a subsequent violation, a penalty not to exceed five thousand dollars (\$5,000), as determined by the Secretary.

§ 105-113.4F(e) Repealed by Session Laws 2021-180, s. 42.9(b), effective July 1, 2022, and applicable to sales or purchases occurring on or after that date.

§ 105-113.4F(f) Delivery Sellers as Retailers. - A delivery seller that meets the definition of a "retailer" as defined in Article 5 of this Chapter is subject to all State laws that apply to a retailer in this State. (2019-169, s. 4.7(b); 2021-180, s. 42.9(b); 2023-12, s. 3.4(a); 2025-25, s. 29(1).)

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. 14-313(b2)	(b)(2)	"with the age verification requirements in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.4F (2026).

PINPOINT

N.C. Gen. Stat. § 105-113.4F(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.

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