



CHAPTER 105
ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.4G.

Records to be kept.

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, 04:21 UTC	SOURCE FINGERPRINT a3ed963911dbec8d49464cc2 - f6254ebbcf72afd842c1b46a - b625f2d49ed6e768
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§ 105-113.4G(a) Requirement. - Every person required to be licensed under this Article and every person required to make reports under this Article shall keep complete and accurate records of all purchases, inventories, sales, shipments, and deliveries of tobacco products, and other information as required by the Secretary. The records shall be in the form prescribed by the Secretary and shall be open at all times for inspection by the Secretary or an authorized representative of the Secretary.

§ 105-113.4G(b) Time Period. - These records shall be safely preserved for the applicable period of statute of limitations as set forth in Article 9 of this Chapter in a manner to ensure their security and accessibility for inspection by the Department. If the records apply to a transaction not required to be reported in a return, the records shall be kept for three years from the date of the transaction. (2020-58, s. 2.5(a); 2023-12, s. 3.5(a).)

STATUTE OF
LIMITATIONS

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-113.4G (2026).

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

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