



CHAPTER 105
ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.4H.

Federal Constitution and statutes.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT recodified from N.C. Gen. Stat. § 105-113.8 by 2021-180, s. 42.13E(a) — second act in the lineage	RETRIEVED 21 September 2026, 04:22 UTC	SOURCE FINGERPRINT a02293cad1b13221316fd6de - 2144b1673b67fe988f7e3275 - 3be51f276fbef2fc
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Any activities which this Article may purport to tax in violation of the Constitution of the United States or any federal statute are hereby expressly exempted from taxation under this Article.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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 1970			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1969	c. 1075, s. 2	ENACTED
02	1969	recodified from N.C. Gen. Stat. § 105-113.8 by 2021-180, s. 42.13E(a)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.4H (1969).

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; recodified from N.C. Gen. Stat. § 105-113.8 by 2021-180, s. 42.13E(a).)

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