



CHAPTER 105
ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.5.

Tax on cigarettes.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2021-180, s. 42.9(c) — eighth act in the lineage	RETRIEVED 21 September 2026, 05:12 UTC	SOURCE FINGERPRINT 7f50fa2862994084109e6c9c - 93a88d715d33dfa6a1dcacf2 - 6cd35cea10d4cac4
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§ 105-113.5(a) Rate. - A tax is levied on the sale or possession for sale in this State, by a licensed distributor, of all cigarettes at the rate of two and one-fourth cents (2.25¢) per individual cigarette.

§ 105-113.5(b) Primary Liability. - A licensed distributor who meets any of the following conditions is liable for the tax imposed by this section:

- (1) Is the first person to possess or acquire cigarettes in this State.
- (2) Is the first person to bring into this State cigarettes made outside the State.
- (3) Is the original consignee of cigarettes made outside the State that are shipped into the State.
- (4) Makes a delivery sale of cigarettes for which the delivery seller is required to collect sales and use tax under Article 5 of this Chapter.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
8 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.



Nº	YEAR	ACT	CHARACTER
01	1969	c. 1075, s. 2	ENACTED
02	1969	c. 1246, s. 1	AMENDED
03	1991	c. 689, s. 262	AMENDED
04	2004	S.L. 2004-170, s. 5	AMENDED
05	2005	S.L. 2005-276, s. 34.1(a), (b)	AMENDED
06	2009	S.L. 2009-451, s. 27A.5(a)	AMENDED
07	2019	S.L. 2019-169, s. 4.1(e)	AMENDED
08	2021	S.L. 2021-180, s. 42.9(c)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.5 (2021).

PINPOINT

N.C. Gen. Stat. § 105-113.5(a) (2021).

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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The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1969, c. 1075, s. 2; c. 1246, s. 1; 1991, c. 689, s. 262; 2004-170, s. 5; 2005-276, s. 34.1(a), (b); 2009-451, s. 27A.5(a); 2019-169, s. 4.1(e); 2021-180, s. 42.9(c).)

