



CHAPTER 105
ARTICLE 2A - TOBACCO PRODUCTS TAX

N.C.G.S. § 105-113.6.

Use tax levied.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2019-6, s. 4.1 — third act in the lineage	RETRIEVED 21 September 2026, 04:18 UTC	SOURCE FINGERPRINT c1ad43d692df8526b89f86b5 - aa885fab9377f0dcdf3e2d5d - 4117aee5a448037e
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A tax is levied upon the sale or possession for sale by a person other than a licensed distributor, and upon the use, consumption, and possession for use or consumption of cigarettes within this State at the rate set in G.S. 105-113.5. This tax does not apply, however, to cigarettes upon which the tax levied in G.S. 105-113.5 has been paid.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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		1994		2019
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1969	c. 1075, s. 2	ENACTED	
02	1993	c. 442, s. 2	AMENDED	
03	2019	S.L. 2019-6, s. 4.1	AMENDED	

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.

G.S. 105-113.5

"State at the rate set in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-113.6 (2019).

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; 1993, c. 442, s. 2; 2019-6, s. 4.1.)

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