



CHAPTER 106
ARTICLE 50D - TOBACCO GROWERS ASSESSMENT ACT

N.C.G.S. § 106-568.44.

Payment and collection of assessment.

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, 04:19 UTC	SOURCE FINGERPRINT 76c9cf478a16dcc3550d2cc9 - f36526389e8368fdc2101af0 - d9b2f44ae72a6746
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- § 106-568.44(a)

The assessment shall not be collected unless more than two-thirds of the votes cast in the referendum are in favor of the assessment. If more than two-thirds of the votes cast in the referendum are in favor of the assessment, then the Association shall notify the Department of the amount of the assessment and the effective date of the assessment. The Department shall notify all tobacco buyers of the assessment.
- § 106-568.44(b)

Each tobacco grower shall pay the assessment on all tobacco produced in this State and sold to a buyer.
- § 106-568.44(c)

A buyer shall collect the assessment when buying tobacco produced in this State by deducting the assessment from the price paid to the grower. The buyer shall remit collected assessments to the Department no later than the 10th day of the following month. The Department shall provide forms to buyers for reporting the assessment. If the total assessments collected by a buyer in a month are less than twenty-five dollars (\$25.00), the buyer may keep the assessments until the total amount due is at least twenty-five dollars (\$25.00) or the end of the calendar quarter, whichever comes first. All buyers shall file at least one report in each calendar quarter in which they purchase tobacco from a grower, regardless of the amount due.
- § 106-568.44(d)

A buyer shall keep records of the amount of tobacco purchased and the date purchased. All information or records regarding purchases of tobacco by individual buyers shall be kept confidential by employees or agents of the Department and the Association and shall not be disclosed except by court order.

§ 106-568.44(e) The Association may bring an action to recover any unpaid assessments, plus the reasonable costs, including attorneys' fees, incurred in the action. (2013-311, s. 1; 2014-115, s. 42.7(b).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 106-568.44 (2026).

PINPOINT

N.C. Gen. Stat. § 106-568.44(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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