



CHAPTER 106
ARTICLE 50D - TOBACCO GROWERS ASSESSMENT ACT

N.C.G.S. § 106-568.45.

Use of assessments; refunds; annual audit.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 06:17 UTC	bfdc07e0ec83524144835aee - 4eb12d2dd25b98a0b8fa6a3e - 2134f37efc536bd8

- § 106-568.45(a)

At least once per month, the Department shall remit all funds collected under this Article to the Association. The Association shall use the funds to promote the interests of tobacco growers. The Association shall prepare an annual report on the assessment funds collected and the use of assessment funds. The Association shall publicly post the annual report on its official website at least 30 days before the Association's annual meeting. Copies of the annual report shall be made available to growers at the Association's annual meeting, and a copy shall also be sent to the Commissioner of Agriculture.
- § 106-568.45(b)

A tobacco grower may request a refund of the assessment collected under this Article by submitting a written request for a refund to the Association postmarked on or before December 31 of the same year. A refund request shall be accompanied by proof of payment of the assessment satisfactory to the Association. The Association shall mail a refund to the grower within 30 days of receipt of a properly documented refund request.
- § 106-568.45(c)

The Association shall designate a third party to conduct an annual audit of the implementation of this Article. The Association shall also designate the time at which the audit may be conducted each year, provided that the results of the audit be available before or in conjunction with the annual report. (2013-311, s. 1; 2025-25, s. 29(5).)

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 106-568.45 (2026).

PINPOINT

N.C. Gen. Stat. § 106-568.45(a) (2026).

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