



CHAPTER 143B
ARTICLE 4 - DEPARTMENT OF REVENUE

N.C.G.S. § 143B-245.12.

Public directory.

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, 03:00 UTC	SOURCE FINGERPRINT 4e13bec365462e3491d9552b - baeece6ed008c884647ebe4e - 593069e0c79ddb77
--	---	---	--

§ 143B-245.12(a) Development and Maintenance of Directory. - Beginning on May 1, 2025, the Secretary shall develop, maintain, and make publicly available on the Secretary's public website a directory listing all manufacturers of consumable products or vapor products that have provided certifications that comply with G.S. 143B-245.11(a) and (b) and all product names, brand names, categories (e.g., e-liquid, e-liquid cartridge, e-liquid pod, disposable), and flavors for which certifications have been submitted and approved by the Secretary. The Secretary shall update the directory at least monthly to ensure accuracy. The Secretary shall establish a process to provide licensed retailers, distributors, and wholesalers notice of the initial publication of the directory and changes made to the directory in the prior month.

§ 143B-245.12(b) Exclusion from the Directory. - No manufacturer or the manufacturer's consumable products or vapor products shall be included or retained in the directory if the Secretary determines that any of the following apply:

- (1) The manufacturer failed to provide a complete and accurate certification as required by G.S. 143B-245.11(a) and (b).
- (2) The manufacturer submitted a certification that does not comply with the requirements of G.S. 143B-245.11(c).
- (3) The manufacturer failed to include with its certification the payment required by G.S. 143B-245.11(b).
- (4) The manufacturer sold products in North Carolina required to be certified under this Part during a period when either the manufacturer or the product had not been certified and listed on the directory.

- (5) The information provided by the manufacturer in its certification is determined by the Secretary to contain false information or contains material misrepresentations or omissions.

§ 143B-245.12(c)

Removal from the Directory. - The Secretary shall provide the manufacturer notice and an opportunity to cure deficiencies before removing the manufacturer or products from the directory.

- (1) The Secretary may not remove the manufacturer or its products from the directory until at least 30 days after the manufacturer has been given notice of an intended action. Notice shall be sufficient and be deemed immediately received by a manufacturer if the notice is sent either electronically or by facsimile to an email address or facsimile number, as the case may be, provided by the manufacturer in its most recent certification filed under G.S. 143B-245.11(a).
- (2) The manufacturer shall have 15 business days from the date of service of the notice of the Secretary's intended action to establish that the manufacturer of consumable products or vapor products should be included in the directory.
- (3) Retailers shall have 30 days following the removal of a manufacturer or its products from the directory to sell such products that were in the retailer's inventory as of the date of removal or remove those products from inventory and return them to the distributor or wholesaler from whom the products were purchased for a refund.
- (4) After 30 days following removal from the directory, the consumable product or vapor product of a manufacturer identified in the notice of removal and intended for retail sale in North Carolina may not be purchased or sold for retail sale in North Carolina.
- (5) A determination by the Secretary to not include or to remove from the directory a manufacturer or a manufacturer's product shall be subject to review by the filing of a civil action for prospective declaratory or injunctive relief. (2024-31, s. 2(b); 2025-25, s. 29(1).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
4 AUTHORITIES

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.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 143B-245.11(a) and (b)	(a)	<i>"have provided certifications that comply with"</i>
G.S. 143B-245.11(c)	(b)(2)	<i>"not comply with the requirements of"</i>
G.S. 143B-245.11(b)	(b)(3)	<i>"its certification the payment required by"</i>
G.S. 143B-245.11(a)	(c)(1)	<i>"its most recent certification filed under"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 143B-245.12 (2026).

PINPOINT

N.C. Gen. Stat. § 143B-245.12(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.

COLOPHON

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

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.

