

§ 105-113.12. License required.

(a) A distributor must obtain a license for each of the locations listed in this subsection, as applicable, and must pay a tax of twenty-five dollars (\$25.00) for each license. A license is in effect until June 30 of the year following the second calendar year after the date of issuance or renewal. A license is renewable upon signed application with no renewal license tax, unless applied for after the June 30 expiration date. The locations are:

- (1) Each location where a distributor receives or stores non-tax-paid cigarettes in this State.
- (2) For a distributor that is a delivery seller, each location from which the distributor receives or stores non-tax-paid cigarettes for delivery sales of cigarettes if the location is a location other than the location described in subdivision (1) of this subsection.

(b) Repealed by Session Laws 2021-180, s. 42.9(d), effective July 1, 2022, and applicable to sales or purchases occurring on or after that date.

(c) An out-of-state distributor that is not a delivery seller may obtain a distributor's license upon compliance with the provisions of G.S. 105-113.4A and G.S. 105-113.24 and payment of a tax of twenty-five dollars (\$25.00). (1969, c. 1075, s. 2; 1991 (Reg. Sess., 1992), c. 955, s. 4; 1993, c. 442, s. 5; 2019-169, s. 4.2(c); 2021-180, s. 42.9(d); 2023-12, s. 3.6.)