

NORTH CAROLINA GENERAL ASSEMBLY  
1969 SESSION

CHAPTER 1222  
SENATE BILL 881

1 AN ACT TO PROVIDE A DISCOUNT UPON SALES OF CIGARETTE TAX STAMPS TO  
2 DISTRIBUTORS.

3  
4 WHEREAS, a Cigarette Tax Act may be enacted by the General Assembly of North  
5 Carolina, such Act being presently contained within the provisions of a bill denominated  
6 "House Bill 296 Second Committee Substitute"; and

7 WHEREAS, it is desirable to make provision for a discount upon sales of cigarette  
8 tax stamps to distributors in a manner other than that provided in said bill;

9 NOW, THEREFORE,

10  
11 The General Assembly of North Carolina do enact:

12  
13 **Section 1.** In the event of the passage of the aforesaid Cigarette Tax Act. the  
14 following section, G.S. 105-113.21, shall be inserted in lieu of any other provision relative to a  
15 discount upon sales of cigarette tax stamps and in particular, in lieu of that provision in the  
16 aforesaid "House Bill 296 Second Committee Substitute" which is denominated  
17 "G.S. 105-113.21. Discount on sales of stamps", in said bill:

18 **G.S. 105-113.21. Discount on sales of stamps.** On sales of stamps, the Commissioner shall  
19 allow a discount of seven-twenty-fourths cent ( $7/24\phi$ ) per stamp as compensation for the  
20 services and expenses of the licensed distributor in handling and affixing such stamps to  
21 packages. No discount shall be allowed or given on any sales of stamps in amounts less than  
22 one hundred dollars (\$100.00).

23 **Sec. 2.** All laws and clauses of law-s in conflict with this Act are hereby repealed.

24 **Sec. 3.** This Act shall be effective upon ratification.

25 In the General Assembly read three times and ratified, this the 1st day of July, 1969.