

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 1246
HOUSE BILL 1408

1 AN ACT AMENDING G.S. 105-113.5 AND G.S. 105-113.10 RELATING TO TAX
2 EXEMPTION OF SAMPLE CIGARETTES.

3
4 The General Assembly of North Carolina do enact:

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6 **Section 1.** G.S. 105-113.5, as written by Second Committee Substitute for
7 H.B. 296, Chapter 1075 of the 1969 Session Laws, is hereby amended by adding a second
8 paragraph to read as follows:

9 "The tax hereby levied shall not apply to free distribution of sample cigarettes in packages
10 containing five or fewer cigarettes nor to any package of cigarettes customarily donated free of
11 charge by manufacturers of cigarettes to employees in factories where cigarettes are
12 manufactured in this state where such packages of cigarettes are not taxed by the federal
13 government."

14 **Sec. 2.** G.S. 105-113.10, as written by Second Committee Substitute for H.B. 296,
15 Chapter 1075 of the 1969 Session Laws, is hereby amended by deleting the words: "when the
16 package contains only five (5) or less cigarettes and" in line 150 of Chapter 1075.

17 **Sec. 3.** All laws and clauses of laws in conflict with this Act are hereby repealed.

18 **Sec. 4.** This Act shall be effective on and after the effective date of Section 2. of
19 Chapter 1075 of the 1969 Session Laws.

20 In the General Assembly read three times and ratified, this the 2nd day of July,
21 1969.