

**§ 105-113.12. Distributor must obtain license. [Effective until July 1, 2022]**

(a) A distributor shall obtain for each place of business a distributor's license and shall pay a tax of twenty-five dollars (\$25.00) for the 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 for each place of business is renewable upon signed application with no renewal license tax, unless applied for after the June 30 expiration date.

(b) For the purposes of this section, a "place of business" is a place where a distributor receives or stores non-tax-paid cigarettes.

(c) An out-of-state distributor 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).)

**§ 105-113.12. License required. [Effective July 1, 2022]**

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(b) Repealed by Session Laws 2021-180, s. 42.9(d), effective July 1, 2022, and applicable to sales or purchases occurring on or after that date.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