

§ 105-113.36. Wholesale dealer and retail dealer must obtain license.

(a) Required Licenses. – The entities listed in this subsection shall obtain for each place of business a tobacco products license and shall pay a license tax in the amounts listed. As used in this section, a "place of business" is a place where a wholesale dealer makes tobacco products other than cigarettes or where a wholesale dealer or a retail dealer receives or stores non-tax-paid tobacco products other than cigarettes. The entities and license tax amounts are as follows:

(1) Wholesale dealer \$25.00

(2) Retail dealer \$10.00.

(b) Term of License. – A license is in effect until June 30 of the year following the second calendar year after the date of issuance or renewal, unless cancelled or revoked prior to expiration. 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.

(c) Out-of-State Wholesale Dealers. – An out-of-state wholesale dealer of tobacco products other than cigarettes may obtain a wholesale dealer's license upon compliance with the provisions of G.S. 105-113.4A and payment of a tax of twenty-five dollars (\$25.00). (1969, c. 1075, s. 2; 1973, c. 476, s. 193; 1991, c. 689, s. 270; 1991 (Reg. Sess., 1992), c. 955, s. 11; 2018-5, s. 38.6(b); 2019-169, s. 4.2(d).)