§ 105-113.4. Definitions.
The following definitions apply in this Article:

1. Affiliate. – A person who directly or indirectly controls, is controlled by, or is under common control with another person.

1a. Affiliated manufacturer. – A manufacturer licensed under G.S. 105-113.12 who is an affiliate of a manufacturer licensed under G.S. 105-113.12.

1b. Cigar. – A roll of tobacco wrapped in a substance that contains tobacco, other than a cigarette.

1c. Cigarette. – Any of the following:
   a. A roll of tobacco wrapped in paper or in a substance that does not contain tobacco.
   b. A roll of tobacco wrapped in a substance that contains tobacco and that, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by a consumer as a cigarette described in subpart a. of this subdivision.

1k. Consumable product. – Any nicotine liquid solution or other material containing nicotine that is depleted as a vapor product is used.

1n. Consumer. – An individual who purchases, receives, or possesses tobacco products for personal consumption and not for resale.

2. Cost price. – The price a person liable for the tax on tobacco products imposed by Part 3 of this Article paid for the products, before any discount, rebate, or allowance or the tax imposed by that Part.

2d. Delivery sale. – A sale of tobacco products to a consumer in this State in which either of the following apply:
   a. The consumer submits the order for the sale by telephone, mail, the Internet or other online service or application, or when the seller is otherwise not in the physical presence of the consumer when the consumer submits the order.
   b. The tobacco products are delivered via mail or a delivery service.

2e. Delivery seller. – A person that makes a delivery sale.

2f. Delivery service. – A person engaged in the commercial delivery of letters, packages, or other containers.

3. Distributor. – Either of the following:
   a. A person, wherever resident or located, who purchases non-tax-paid cigarettes directly from the manufacturer of the cigarettes and stores, sells, or otherwise disposes of the cigarettes.
   b. A manufacturer of cigarettes.


4a. Integrated wholesale dealer. – A wholesale dealer who is an affiliate of a manufacturer of tobacco products, other than cigarettes, and is not a retail dealer.

5. Licensed distributor. – A distributor licensed under Part 2 of this Article.

6. Manufacturer. – A person who produces tobacco products or a person who contracts with another person to produce tobacco products and is the exclusive purchaser of the products under the contract.

7. Package. – The individual packet, can, box, or other container used to contain and to convey tobacco products to the consumer.

8. Person. – Defined in G.S. 105-228.90.

9. Retail dealer. – A person who sells a tobacco product to the ultimate consumer of the product.
(10) Sale. – A transfer of possession, transfer of ownership, a trade, an exchange, or a barter, in any manner or by any means, with or without consideration.

(10a) Secretary. – The Secretary of Revenue.


(11a) Tobacco product. – A cigarette, a cigar, or any other product that contains tobacco and is intended for inhalation or oral use. The term includes a vapor product.


(13) Use. – The exercise of any right or power over cigarettes, incident to the ownership or possession thereof, other than the making of a sale thereof in the course of engaging in a business of selling cigarettes. The term includes the keeping or retention of cigarettes for use.

(13a) Vapor product. – Any nonlighted, noncombustible product that employs a mechanical heating element, battery, or electronic circuit regardless of shape or size and that can be used to produce vapor from nicotine in a solution. The term includes any vapor cartridge or other container of nicotine in a solution or other form that is intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device. The term does not include any product regulated by the United States Food and Drug Administration under Chapter V of the federal Food, Drug, and Cosmetic Act.

(14) Wholesale dealer. – Either of the following:
   a. A person who acquires tobacco products other than cigarettes for sale to another wholesale dealer or to a retail dealer.
   b. A manufacturer of tobacco products other than cigarettes. (1969, c. 1075, s. 2; 1973, c. 476, s. 193; 1991, c. 689, s. 267; 1993, c. 354, s. 7; c. 442, s. 1; 2007-435, s. 2; 2009-559, s. 1; 2011-330, s. 2(a); 2014-3, s. 15.1(a); 2019-169, s. 4.7(a); 2020-58, s. 2.1.)