

## SUBCHAPTER 04C - TOBACCO PRODUCTS TAX

### SECTION .0100 - GENERAL PROVISIONS

#### 17 NCAC 04C .0101 DEFINITIONS

In addition to those definitions as set out in G.S. 105-113.4, the following terms and phrases as used in this Subchapter have the following meanings:

- (1) "Article 2A" means the Tobacco Products Tax Act or Tobacco Products Tax Article, Article 2A, Chapter 105 of the General Statutes of North Carolina.
- (2) "Equivalent information" means the information required by Rule .0903(c) of this Subchapter in an alternative format such as a spreadsheet, database, or other compilation.
- (3) "Excise tax" means the excise tax levied under G.S. 105-113.5, G.S. 105-113.6, G.S. 105-113.35, or G.S. 105-113.35A.
- (4) "In this State or within this State" means within the exterior limits of the State of North Carolina, and includes all territory within the limits owned by, leased by, or ceded to the United States of America.
- (5) "Nonparticipating manufacturer" means the term as defined in G.S. 66-292(3).
- (6) "Nonresident distributor" means a distributor who is licensed pursuant to G.S. 105-113.24.
- (7) "Nonresident purchaser" means a person who is not a consumer and does not have a place of business in this State.
- (8) "Other tobacco products" means a cigar or any other product that contains tobacco, other than a cigarette, and is intended for inhalation or oral use; and a vapor product.
- (9) "Resident distributor" means a distributor who has a place of business within this State.
- (10) "Roll-your-own cigarette tobacco" means the term as defined in G.S. 66-290(4).
- (11) "Tax-paid cigarettes" mean cigarettes where the excise tax imposed by G.S. 105-113.5 or G.S. 105-113.6 has been paid.
- (12) "Tax-paid tobacco products" mean tobacco products where the excise tax imposed by G.S. 105-113.5, G.S. 105-113.6, G.S. 105-113.35, or G.S. 105-113.35A has been paid.
- (13) "Vending machine" means a dispenser or dispensing machine.

*History Note:* Authority G.S. 105-262;  
Eff. February 1, 1976;  
Amended Eff. January 1, 1994; June 1, 1992; October 30, 1981;  
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