

**17 NCAC 04C .0504 INTERSTATE CIGARETTE SALES; LICENSURE**

(a) A nonresident purchaser is not required to obtain a license under G.S. 105-113.12 if it accepts delivery of non-tax-paid cigarettes in this State and all the following apply:

- (1) The nonresident purchaser receives non-tax-paid cigarettes from a licensed distributor at the licensed distributor's business location in this State.
- (2) The nonresident purchaser is purchasing cigarettes for the purpose of resale outside of North Carolina.
- (3) The licensed distributor affixes to the cigarettes taxpaid cigarette indicia of the state of the nonresident dealer where required by the state of the nonresident dealer.

(b) A distributor who sells cigarettes outside this State or delivers cigarettes to a nonresident purchaser in this State for resale outside of this State shall affix to cigarettes taxpaid cigarette indicia of the state of the nonresident purchaser where required by the state of the nonresident purchaser.

(c) A distributor shall report sales to nonresident purchasers on Form B-A-5 as required in Rule .0901 of this Subchapter.

*History Note: Authority G.S. 105-113.9; 105-262;  
Eff. September 20, 1977;  
Amended Eff. April 1, 2008; January 1, 1994; October 30, 1981;  
Readopted Eff. January 1, 2021.*