17 NCAC 04C .0702 EXCISE TAX LIABILITY FOR CIGARETTE INVENTORY

A distributor is liable for the tax upon any non-tax-paid cigarettes that are stolen or otherwise unaccounted for.

History Note: Authority G.S. 105-113.5; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994;
Readopted Eff. January 1, 2021.