17 NCAC 04C .1803 RECORDS REQUIREMENTS FOR WHOLESALE DEALERS AND RETAIL DEALERS

Wholesale dealers and retail dealers maintaining records pursuant to G.S. 105-113.4G shall segregate records of other tobacco product sales that are exempt from the excise tax.

History Note: *Authority G.S. 105-113.4G; 105-262;*
Eff. June 1, 1992;
Readopted Eff. January 1, 2021.