

SUBCHAPTER 4C - CIGARETTE 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 shall, unless the context requires otherwise, have the following meanings:

- (1) Article. Tobacco Products Tax Act or Tobacco Products Tax Article, Article 2A, Chapter 105 of the General Statutes of North Carolina;
- (2) Department. North Carolina Department of Revenue;
- (3) Excise Tax. The excise tax levied under G.S. 105-113.5, G.S. 105-113.6, and G.S. 105-113.35;
- (4) In this State or within this State - Within the exterior limits of the State of North Carolina, and includes all territory within such limits owned by, leased by or ceded to the United States of America;
- (5) Other Tobacco Product - A cigar or any other product that contains tobacco, other than a cigarette, and is intended for inhalation or oral use;
- (6) Revenue Agent. Revenue officer, auditor or other personnel of the North Carolina Department of Revenue authorized by the secretary to act in his behalf;
- (7) State. State of North Carolina;
- (8) Vending Machine. Dispenser or dispensing machine;
- (9) Wholesale Cigarette Dealer. Any person who sells cigarettes to others for resale by them who does not qualify as a distributor under the definition of distributor in G.S. 105-113.4.

History Note: Authority G.S. 105-113.4; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994; June 1, 1992; October 30, 1981.