17 NCAC 04C .0903 RECORD REQUIREMENT

(a) Each sale of cigarettes at wholesale, including cash and credit transactions, and regardless of whether the sale is made to another distributor, wholesale dealer, retail dealer, or is a transfer to a self-owned outlet or an agency or agent, shall be accompanied by a completed invoice indicating the person to whom the cigarettes were sold, the address of the purchaser, the date of the sale, the quantity sold, and the price charged.

(b) If a distributor is also a retail dealer and sells cigarettes directly to consumers, an invoice or a memorandum shall be prepared showing the transfer of all cigarettes from the distributor to the retail activity.

History Note: Authority G.S. 105-113.26; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994.