17 NCAC 04C .1002 REFUNDS ONLY TO DISTRIBUTORS

Any spoiled packages of tax-paid cigarettes in the hands of a retailer or wholesaler shall be returned to its respective distributors, as refunds of the cigarette tax thereon will only be made to the distributor.

History Note: Authority G.S. 105-113.25; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994.