

SECTION .1300 - OTHER TOBACCO PRODUCTS LICENSES

17 NCAC 04C .1301 LICENSE REQUIREMENTS

(a) Wholesale dealers and retail dealers, liable for excise tax on other tobacco products under G.S. 105-113.35, must obtain a continuing Other Tobacco Products Tax License on forms prescribed by the Secretary for each "place of business" as defined under G.S. 105-113.36.

(b) The application for license shall be signed and verified by oath or affirmation by the owner, if a natural person, and in the case of an association or partnership, by a member or partner thereof, and in the case of a corporation, by an executive officer thereof or by any person specifically authorized by the corporation to sign the application to which shall be attached the written evidence of his authority.

(c) The licensee shall notify the Secretary in writing of any changes in the information previously provided on the license application as such changes occur.

(d) The licensee shall be responsible for notifying the manufacturers from whom other tobacco products are purchased or received of the other tobacco products license issued by the Secretary and of any subsequent change relative to the license.

(e) The license is not assignable, transferable, or prorated.

History Note: Authority G.S. 105-113.35; 105-113.36; 105-262;
Eff. June 1, 1992;
Amended Eff. January 1, 1994.