

17 NCAC 04C .1402 SALES TO LICENSED DEALERS ONLY

(a) No manufacturer may make shipments of other tobacco products directly to a person in this State not qualified and licensed as a wholesale or retail dealer of other tobacco products.

(b) Any manufacturer of other tobacco products shipping such products to other wholesale or retail dealers who are licensed pursuant to G.S. 105-113.36 for payment of the other tobacco products excise tax is relieved of the requirement of paying the tax.

*History Note: Authority G.S. 105-113.35; 105-113.37; 105-262;
Eff. June 1, 1992;
Amended Eff. January 1, 1994.*