

17 NCAC 04C .1403 MANUFACTURERS ACTING AS RETAILER

A retail dealer who manufactures other tobacco products and sells those products to consumers in this State is liable for the tax except for those transactions in other tobacco products which meet exemption from the tax under G.S. 105-113.35.

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