

17 NCAC 04C .1802 INVOICING REQUIREMENTS

(a) Sales invoices of wholesale dealers, whether resident or nonresident, liable for the tax shall indicate payment of the excise tax on other tobacco products by the wording "North Carolina Other Tobacco Products Tax Paid".

(b) All sales invoices of nonresident wholesale dealers shall show the point of origin and mode of transportation for all shipments of other tobacco products into this State.

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