

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001

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SENATE BILL 1314

Short Title: Cigarette Tax 50 Cents.

(Public)

Sponsors: Senators Kinnaird; Dannelly, Gulley, and Lucas.

Referred to: Finance.

June 11, 2002

1 A BILL TO BE ENTITLED
2 AN ACT TO INCREASE THE CIGARETTE TAX FROM FIVE CENTS A PACK TO
3 FIFTY CENTS A PACK.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-113.5 reads as rewritten:

6 "§ 105-113.5. Tax on cigarettes.

7 A tax is levied on the sale or possession for sale in this State, by a distributor, of all
8 cigarettes at the rate of two and one-half ~~mills~~ cents (2 1/2¢) per individual cigarette.

9 This tax does not apply to any of the following:

- 10 (1) Sample cigarettes distributed without charge in packages containing
11 five or fewer cigarettes.
- 12 (2) Cigarettes in a package of cigarettes given without charge by the
13 manufacturer of the cigarettes to an employee of the manufacturer who
14 works in a factory where cigarettes are made, if the cigarettes are not
15 taxed by the federal government."

16 SECTION 2. This act becomes effective July 1, 2002.