GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2007

Short Title:	Tobacco Tax - Affiliated Dealers.	(Public)
Sponsors:	Senator Garrou.	
Referred to:		
FROM PA The General A SE "§ 105-113.4. The follow (1)	or indirectly, common ownership with a manufacturer and the manufacturer sells exclusively the manufacturer's tobacco other than cigarettes for distribution to other wholesale dealer State.	directly to whom products rs in this contains that does tobacco
 (6)	the filler, or its packaging and labeling, is likely to be or purchased by a consumer as a cigarette described in a. of this subdivision.	offered to a subpart tobacco

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"(c1) Manufacturer's Relief. – A manufacturer who ships tobacco products other

than cigarettes to an affiliated wholesale dealer licensed under this Part is relieved of paying the tax imposed by this section on the tobacco products. To be relieved of payment of the tax imposed by this section, a manufacturer must comply with the requirements set by the Secretary."

SECTION 2. G.S. 105-113.35 is amended by adding a new subsection to

SECTION 3. G.S. 105-113.35(d) reads as rewritten:

''(d)Manufacturer's Option. - A manufacturer or wholesale dealer who is not a retail dealer and who ships tobacco products other than cigarettes to either a wholesale dealer or retail dealer licensed under this Part may apply to the Secretary to be relieved of paying the tax imposed by this section on the tobacco products. Once granted permission, a manufacturer or wholesale dealer may choose not to pay the tax until otherwise notified by the Secretary. To be relieved of payment of the tax imposed by this section, a manufacturer or wholesale dealer must comply with the requirements set by the Secretary."

SECTION 4. This act becomes effective July 1, 2007.

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