

**§ 105-113.38B. (Effective until July 1, 2025) Records.**

In addition to the records required to be kept under G.S. 105-113.4G, a remote seller required to be licensed must maintain the following:

- (1) A list, updated annually, showing the cost price paid by the remote seller for each stock keeping unit of tobacco products.
- (2) Invoices documenting remote or delivery sales to consumers in this State.
- (3) Records necessary to document the cost price of purchases of all tobacco products sold to consumers in this State. (2021-180, s. 42.9(g); 2023-12, s. 3.7.)

**§ 105-113.38B. (Effective July 1, 2025) Records.**

In addition to the records required to be kept under G.S. 105-113.4G, a remote seller required to be licensed must maintain the following:

- (1) A list, updated annually, showing the cost price paid by the remote seller for each stock keeping unit of cigars.
- (2) Invoices documenting remote or delivery sales to consumers in this State.
- (3) Records necessary to document the cost price, weight, or count based on the applicable tax imposed, of purchases of all tobacco products sold to consumers in this State. (2021-180, s. 42.9(g); 2023-12, s. 3.7; 2023-134, s. 42.18(c).)