

Subpart 5. Administrative Provisions.

**§ 105-113.39A. (Effective until July 1, 2024) License required.**

(a) Requirement. – A wholesale dealer or a retail dealer must obtain from the Secretary a license for each of the locations listed in this subsection, as applicable, and must pay the required license tax for each license. A license is in effect until June 30 of the year following the second calendar year after the date of issuance or renewal, unless cancelled or revoked prior to expiration. A license is renewable upon signed application with no renewal license tax, unless applied for after the June 30 expiration date. The locations are:

- (1) Each location where a wholesale dealer makes tobacco products.
- (2) Each location where a wholesale dealer or a retail dealer receives or stores non-tax-paid tobacco products.
- (3) Each location from where a retail dealer that is a delivery seller or remote seller receives or stores non-tax-paid tobacco products for delivery sales or remote sales if the location is a location other than the location described in subdivision (2) of this subsection.

(b) License Tax Amount. – The license tax amounts are as follows:

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|----------------------|---------|
| (1) Wholesale dealer | \$25.00 |
| (2) Retail dealer    | \$10.00 |

(c) Out-of-State Wholesale Dealers. – An out-of-state wholesale dealer of tobacco products that is not a delivery seller or a remote seller may obtain a wholesale dealer's license upon compliance with the provisions of G.S. 105-113.4A and payment of a tax of twenty-five dollars (\$25.00). (2021-180, s. 42.9(g); 2023-12, s. 3.8(a).)

**§ 105-113.39A. (Effective July 1, 2024) License required.**

(a) Requirement. – A wholesale dealer or a retail dealer must obtain from the Secretary a license in accordance with subsections (a1) and (a2) of this section and must pay the required license tax for each license. A license is in effect until June 30 of the year following the second calendar year after the date of issuance or renewal, unless cancelled or revoked prior to expiration. A license is renewable upon signed application with no renewal license tax, unless applied for after the June 30 expiration date.

(a1) Other Tobacco Products License. – A wholesale dealer or a retail dealer must obtain an other tobacco products license for all of the following locations:

- (1) Each location where a wholesale dealer makes tobacco products other than vapor products.
- (2) Each location where a wholesale dealer or a retail dealer receives or stores non-tax-paid tobacco products other than vapor products.
- (3) Each location from where a retail dealer that is a delivery seller or remote seller receives or stores non-tax-paid tobacco products for delivery sales or remote sales of tobacco products other than vapor products if the location is a location other than the location described in subdivision (2) of this subsection.

(a2) Vapor Products License. – A wholesale dealer or a retail dealer must obtain a vapor products license for all of the following locations:

- (1) Each location where a wholesale dealer makes vapor products.
- (2) Each location where a wholesale dealer or a retail dealer receives or stores non-tax-paid vapor products.
- (3) Each location from where a retail dealer that is a delivery seller or a remote seller receives or stores non-tax-paid vapor products for delivery sales if the location is a location other than the location described in subdivision (2) of this subsection.

(b) License Tax Amount. – The license tax amounts are as follows:

- (1) Wholesale dealer \$25.00
- (2) Retail dealer \$10.00

(c) Out-of-State Wholesale Dealers. – An out-of-state wholesale dealer of tobacco products that is not a delivery seller or a remote seller may obtain a wholesale dealer's license upon compliance with the provisions of G.S. 105-113.4A and payment of a tax of twenty-five dollars (\$25.00). (2021-180, s. 42.9(g); 2023-12, s. 3.8(a), (b).)