

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001

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HOUSE BILL 1547

Short Title: Cigarette Tax \$1 a Pack.

(Public)

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Sponsors: Representatives Michaux; Insko, Miller, and Weiss.

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Referred to: Finance.

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June 6, 2002

A BILL TO BE ENTITLED

1 AN ACT TO INCREASE THE CIGARETTE TAX FROM FIVE CENTS A PACK TO  
2 ONE DOLLAR A PACK.  
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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~~ five cents (5¢) 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.