

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 539  
Finance Committee Substitute Adopted 4/25/91

Short Title: Time for Stamping Cigarettes.

(Public)

Sponsors:

Referred to:

April 10, 1991

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE THE DEPARTMENT OF REVENUE TO ESTABLISH  
THE TIME PERIOD FOR STAMPING CIGARETTES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-113.20 reads as rewritten:

**"§ 105-113.20. Distributors to affix stamps.**

Only licensed distributors shall affix stamps. A licensed distributor shall not sell, borrow, loan, ~~buy~~ buy, or exchange stamps to, ~~from~~ from, or with any other person, except as provided in G.S. 105-113.19.

~~Unless stamps have been previously affixed, the stamps required by this Article shall be affixed to packages by the licensed distributor within 48 hours of the receipt of all unstamped cigarettes, exclusive of Saturdays, Sundays and legal holidays of this State, and~~ A licensed distributor who receives unstamped packages of cigarettes shall affix stamps to the packages within the time required by the Secretary. A licensed distributor shall affix stamps to the packages prior to any and all deliveries to other persons except deliveries to points outside the State, deliveries by manufacturers to licensed distributors and those deliveries which this State is prohibited from taxing under the Constitution or the statutes of the United States."

Sec. 2. This act becomes effective October 1, 1991.