

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2003

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HOUSE DRH80367-LY-166 (4/27)

Short Title: OTP Excise Tax Refund.

(Public)

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Sponsors: Representative Cole.

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Referred to:

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1 A BILL TO BE ENTITLED

2 AN ACT TO ALLOW A REFUND OF THE TAX PAID ON STALE OR  
3 OTHERWISE UNSALABLE TOBACCO PRODUCTS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Part 3 of Article 2A of Chapter 105 of the General Statutes is  
6 amended by adding a new section to read:

7 "**§ 105-113.39A. Refund.**

8 A distributor in possession of packages of stale or otherwise unsalable tobacco  
9 products upon which the tax has been paid under this Part may return the tobacco  
10 products to the manufacturer and apply to the Secretary for refund of the tax. The  
11 application shall be in the form prescribed by the Secretary and shall be accompanied by  
12 an affidavit from the manufacturer stating the return date, a description of the returned  
13 products, the amount of the returned product, and the cost price of the tobacco products  
14 returned to the manufacturer by the applicant. The Secretary shall refund the tax paid on  
15 the unsalable tobacco products."

16 **SECTION 2.** This act becomes effective July 1, 2004.