

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 539

Short Title: Time for Stamping Cigarettes.

(Public)

Sponsors: Senator Staton.

Referred to: Finance.

April 10, 1991

A BILL TO BE ENTITLED

AN ACT TO AUTHORIZE THE DEPARTMENT OF REVENUE TO ESTABLISH
BY RULE 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 or exchange stamps to, 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 after ~~within 48 hours of the receipt of all unstamped cigarettes, exclusive of Saturdays, Sundays and legal holidays of this State,~~ cigarettes and 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.

The Secretary shall by rule establish a reasonable period of time after the receipt of unstamped cigarettes by the distributor on the distributor's premises in which stamps are to be affixed to the packages."

Sec. 2. This act is effective upon ratification.