

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

FILED SENATE  
Mar 25, 2015  
S.B. 461  
PRINCIPAL CLERK

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SENATE DRS35155-MC~~x~~-101 (03/10)

Short Title: Eliminate Tobacco Discount.

(Public)

Sponsors: Senator Hartsell (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO REPEAL THE DISCOUNT TO TOBACCO VENDORS WHO FILE A TIMELY  
3 REPORT.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-113.21 reads as rewritten:

6 "§ 105-113.21. ~~Discount; refund.~~

7 ...

8 ~~(a1) Discount.—A distributor who files a timely report under G.S. 105-113.18 and who~~  
9 ~~sends a timely payment may deduct from the amount due with the report a discount of two~~  
10 ~~percent (2%). This discount covers expenses incurred in preparing the records and reports~~  
11 ~~required by this Part, and the expense of furnishing a bond.~~

12 ...."

13 SECTION 2. G.S. 105-113.39 reads as rewritten:

14 § 105-113.39. ~~Discount; refund.~~Refund.

15 (a) ~~Discount.—A wholesale dealer or a retail dealer who is primarily liable under~~  
16 ~~G.S. 105-113.35(b) for the excise taxes imposed by this Part on tobacco products but not~~  
17 ~~including vapor products, who files a timely report under G.S. 105-113.37, and who sends a~~  
18 ~~timely payment may deduct from the amount due with the report a discount of two percent~~  
19 ~~(2%). This discount covers expenses incurred in preparing the records and reports required by~~  
20 ~~this Part and the expense of furnishing a bond.~~

21 (b) Refund.—A wholesale dealer or retail dealer who is primarily liable under  
22 G.S. 105-113.35(b) for the excise taxes imposed by this Part and is in possession of stale or  
23 otherwise unsalable tobacco products upon which the tax has been paid may return the tobacco  
24 products to the manufacturer and apply to the Secretary for refund of the tax. The application  
25 shall be in the form prescribed by the Secretary and shall be accompanied by a written  
26 certificate signed under penalty of perjury or an affidavit from the manufacturer listing the  
27 tobacco products returned to the manufacturer by the applicant. The Secretary shall refund the  
28 tax paid, less the discount allowed, on the listed products."

29 SECTION 3. This act becomes effective July 1, 2015.



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