

**SECTION .0700 - RECEIPT OF UNSTAMPED CIGARETTES**

**17 NCAC 04C .0701      DISTRIBUTOR RESPONSIBLE FOR TAX**

*History Note:*      *Authority G.S. 105-113.10; 105-113.5; 105-262;*  
*Eff. February 1, 1976;*  
*Amended Eff. January 1, 1994;*  
*Repealed Eff. August 1, 2003.*