

SECTION .1300 - OTHER TOBACCO PRODUCTS LICENSES

17 NCAC 04C .1301 APPLICATION OR RENEWAL REQUIREMENTS FOR WHOLESALE DEALER'S OR RETAIL DEALER'S LICENSE; DUTY TO UPDATE

- (a) A wholesale dealer or retail dealer obtaining, renewing, or updating a license pursuant to G.S. 105-113.36 shall use Form B-A-2 as set forth in Rule .0104 of this Subchapter.
- (b) A wholesale dealer or retail dealer shall notify the Department of any changes to the information previously provided on the Form B-A-2 by submitting a revised Form B-A-2. A wholesale dealer or retail dealer shall notify the Department at least 30 days before changing the physical location where non-tax-paid tobacco products are manufactured, received, or stored. A wholesale dealer or retail dealer shall notify the Department of all other changes previously provided on Form B-A-2 within 30 days of the change.
- (c) A wholesale dealer or retail dealer obtaining a new license or renewing an expired license shall remit the tax required by G.S. 105-113.36 with Form B-A-2.
- (d) A wholesale dealer or retail dealer obtaining a new license shall include a bond or an irrevocable letter of credit pursuant to G.S. 105-113.38.
- (e) A wholesale dealer or retail dealer shall notify the manufacturers from whom other tobacco products are purchased or received when the Department issues it a wholesale dealer's license or retail dealer's license or when there are changes to its license.
- (f) A wholesale dealer or retail dealer shall submit Form B-A-2 for each place of business as defined by G.S. 105-113.36.
- (g) A wholesale dealer who is also a retail dealer is only subject to the license tax under G.S. 105-113.36(a)(1) and is not required to remit the license tax for its retail dealer activity.

History Note: Authority 105-113.36; 105-262;
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