

§ 105-113.35A. (Repealed effective July 1, 2022, and applicable to sales or purchases occurring on or after that date) Use tax levied.

A tax is levied upon the sale or possession for sale by a person other than a licensed wholesale dealer or licensed retail dealer and upon the use, consumption, and possession for use or consumption of tobacco products other than cigarettes within this State at the rate set in G.S. 105-113.35. This tax does not apply to tobacco products other than cigarettes upon which the tax levied in G.S. 105-113.35 has been paid. (2019-169, s. 4.6(a); repealed by 2021-180, s. 42.9(f), effective July 1, 2022.)