

Part 2. Cigarette Tax.

§ 105-113.5. (Effective until July 1, 2022) Tax on cigarettes.

(a) Rate. – A tax is levied on the sale or possession for sale in this State, by a licensed distributor, of all cigarettes at the rate of two and one-fourth cents (2.25¢) per individual cigarette.

(b) Primary Liability. – The licensed distributor who first acquires or otherwise handles cigarettes subject to the tax imposed by this section is liable for the tax imposed by this section. A licensed distributor who brings into this State cigarettes made outside the State is the first person to handle the cigarettes in this State. A licensed distributor who is the original consignee of cigarettes made outside the State and is shipped into the State is the first person to handle the cigarettes in this State. (1969, c. 1075, s. 2; c. 1246, s. 1; 1991, c. 689, s. 262; 2004-170, s. 5; 2005-276, s. 34.1(a), (b); 2009-451, s. 27A.5(a); 2019-169, s. 4.1(e).)

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(b) Primary Liability. – A licensed distributor who meets any of the following conditions is liable for the tax imposed by this section:

- (1) Is the first person to possess or acquire cigarettes in this State.
- (2) Is the first person to bring into this State cigarettes made outside the State.
- (3) Is the original consignee of cigarettes made outside the State that are shipped into the State.
- (4) Makes a delivery sale of cigarettes for which the delivery seller is required to collect sales and use tax under Article 5 of this Chapter. (1969, c. 1075, s. 2; c. 1246, s. 1; 1991, c. 689, s. 262; 2004-170, s. 5; 2005-276, s. 34.1(a), (b); 2009-451, s. 27A.5(a); 2019-169, s. 4.1(e); 2021-180, s. 42.9(c).)