

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2001

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SENATE BILL 1192

Short Title: Raise Cigarette Tax from 5¢ to 55¢ a Pack. (Public)

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Sponsors: Senators Gulley; and Lucas.

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Referred to: Finance.

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June 5, 2002

1                                   A BILL TO BE ENTITLED  
2 AN ACT TO INCREASE THE CIGARETTE TAX FROM FIVE CENTS A PACK TO  
3 FIFTY-FIVE CENTS A PACK.

4 The General Assembly of North Carolina enacts:

5                   **SECTION 1.** G.S. 105-113.5 reads as rewritten:

6 "**§ 105-113.5. Tax on cigarettes.**

7       A tax is levied on the sale or possession for sale in this State, by a distributor, of all  
8 cigarettes at the rate of two and ~~one-half mills~~ three-fourths cents (2 3/4¢) per individual  
9 cigarette.

10       This tax does not apply to any of the following:

- 11           (1) Sample cigarettes distributed without charge in packages containing  
12           five or fewer cigarettes.
- 13           (2) Cigarettes in a package of cigarettes given without charge by the  
14           manufacturer of the cigarettes to an employee of the manufacturer who  
15           works in a factory where cigarettes are made, if the cigarettes are not  
16           taxed by the federal government."

17           **SECTION 2.** This act becomes effective July 1, 2002.