

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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SENATE DRS15145-MC~~x~~-99 (03/04)

Short Title: Eliminate Discounts for Timely Reports.

(Public)

Sponsors: Senator Mansfield.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ELIMINATE THE DISCOUNT FOR TOBACCO AND ALCOHOL TAXES
3 FOR FILING A TIMELY REPORT.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-113.21 reads as rewritten:

6 "**§ 105-113.21. Discount; refund.**

7 (a) Repealed by Session Laws 2003-284, s. 45A.1(a), effective for reporting periods
8 beginning on or after August 1, 2003.

9 ~~(a1) Discount.—A distributor who files a timely report under G.S. 105-113.18 and who~~
10 ~~sends a timely payment may deduct from the amount due with the report a discount of two~~
11 ~~percent (2%). This discount covers expenses incurred in preparing the records and reports~~
12 ~~required by this Part, and the expense of furnishing a bond.~~

13 (b) Refund. – A distributor in possession of packages of stale or otherwise unsalable
14 cigarettes upon which the tax has been paid may return the cigarettes to the manufacturer and
15 apply to the Secretary for refund of the tax. The application shall be in the form prescribed by
16 the Secretary and shall be accompanied by an affidavit from the manufacturer stating the
17 number of cigarettes returned to the manufacturer by the applicant. The Secretary shall refund
18 the tax paid, less the discount allowed, on the unsalable cigarettes."

19 **SECTION 2.** G.S. 105-113.85 is repealed.

20 **SECTION 3.** This act becomes effective July 1, 2011.

