

§ 105-113.37. (Repealed effective July 1, 2022, and applicable to sales or purchases occurring on or after that date) Payment of tax.

(a) **Monthly Report.** – Taxes levied by this Article are payable when a report is required to be filed. A report is due on a monthly basis. A monthly report covers tobacco products sold, shipped, delivered, or otherwise disposed of in this State occurring in a calendar month and is due within 20 days after the end of the month covered by the report. A report shall be filed on a form provided by the Secretary and shall contain the information required by the Secretary.

(b) Repealed by Session Laws 2019-169, s. 4.3(b), effective July 26, 2019.

(c) Repealed by Session Laws 1991 (Regular Session, 1992), c. 955, s. 12.

(d) **Shipping Report.** – Any person who transports other tobacco products upon the public highways, roads, or streets of this State must, upon notice from the Secretary, file a report in a form prescribed by and containing the information required by the Secretary. (1969, c. 1075, s. 2; 1973, c. 476, s. 193; 1991, c. 689, s. 271; 1991 (Reg. Sess., 1992), c. 955, s. 12; 2009-559, s. 3; 2014-3, s. 15.1(c); 2019-169, s. 4.3(b); repealed by 2021-180, s. 42.9(f), effective July 1, 2022.)