

§ 105-113.4F. Delivery sales of certain tobacco products; age verification.

(a) Scope. – This section applies to delivery sales. For purposes of this section, the term "tobacco product" means cigarettes, smokeless tobacco, or vapor products.

(b) Delivery Seller Requirements. – A delivery seller must do all of the following with respect to a delivery sale:

- (1) Obtain a license from the Secretary as required by this Article before accepting an order.
- (2) Comply with the age verification requirements in G.S. 14-313(b2).
- (3) Report, collect, and remit to the Secretary all applicable taxes as set out in this Article and Article 5 of this Chapter.

(c) Filing Requirement. – A delivery seller who has made a delivery sale, or shipped or delivered tobacco products in connection with a delivery sale, for which tax is due under this Article, during the previous month must, not later than the tenth day of each month, file with the Secretary a memorandum or a copy of the invoice for every delivery sale made during the previous month. A delivery seller who complies with 15 U.S.C. § 376 with respect to tobacco products covered by that section is considered to have complied with this subsection. The memorandum or invoice must contain the following information:

- (1) The name, address, telephone number, and e-mail address of the consumer.
- (2) The type and the brand, or brands, of tobacco products that were sold.
- (3) The quantity of tobacco products that were sold.

(d) Penalties. – A person who violates this section is subject to the following penalties:

- (1) For the first violation, a penalty of one thousand dollars (\$1,000).
- (2) For a subsequent violation, a penalty not to exceed five thousand dollars (\$5,000), as determined by the Secretary.

(e) Repealed by Session Laws 2021-180, s. 42.9(b), effective July 1, 2022, and applicable to sales or purchases occurring on or after that date.

(f) Delivery Sellers as Retailers. – A delivery seller that meets the definition of a "retailer" as defined in Article 5 of this Chapter is subject to all State laws that apply to a retailer in this State. (2019-169, s. 4.7(b); 2021-180, s. 42.9(b); 2023-12, s. 3.4(a).)