

March 8, 2007

S 667. TOBACCO TAX—AFFILIATED DEALERS. Filed 3/8/07. *TO ALLOW CERTAIN WHOLESALE DEALERS TO REQUEST RELIEF FROM PAYMENT OF EXCISE TAXES ON OTHER TOBACCO PRODUCTS.*

Amends GS 105-113.35 to relieve manufacturers shipping tobacco products other than cigarettes to an affiliated wholesale dealer, as defined, from paying the excise tax. Also includes wholesale dealers (was, only manufacturer) in those that may apply for relief from the excise tax. Amends definition of *manufacturer* and defines *affiliated wholesale dealer* in GS 105-113.4. Effective July 1, 2007.

Intro. by Garrou.

GS 105

May 10, 2007

S 667. TOBACCO TAX—AFFILIATED DEALERS. Filed 3/8/07. Senate committee substitute makes the following changes to 1st edition. Completely rewrites prior edition. Rewrites title as: *AN ACT TO TREAT CERTAIN AFFILIATES OF A MANUFACTURER OF OTHER TOBACCO PRODUCTS AS IF THEY WERE THE MANUFACTURER FOR PURPOSES OF ADMINISTRATION OF THE EXCISE TAX ON OTHER TOBACCO PRODUCTS.* Amends GS 105-113.35(d) to provide that permission granted to a manufacturer to be relieved of paying tax applies to an integrated wholesale dealer with whom the manufacturer is an affiliate. Requires notification to the Secretary of Revenue of affiliated integrated wholesale dealers. Amends GS 105-113.4 to define an integrated wholesale dealer. Effective July 1, 2007.

May 15, 2007

S 667. TOBACCO TAX—AFFILIATED DEALERS. Filed 3/8/07. Senate amendment makes the following changes to 2nd edition. Amends GS 105-113.35(d) to provide that if a taxpayer has permission to be relieved of paying the cigarette excise tax pursuant to GS 105-113.10, the permission also applies to the taxpayer's payment of the excise tax on other tobacco products. Conforms the title and makes a punctuation change to proposed GS 104-113.4(4a) and GS 105-113.35(d).