



CHAPTER 105

ARTICLE 36C - GASOLINE, DIESEL, AND BLENDS

N.C.G.S. § 105-449.100.

Terminal operator to file informational return showing changes in amount of motor fuel at the terminal.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2008-134, s. 43 — fourth act in the lineage	21 September 2026, 05:39 UTC	7ef2c74d466f6b2b0d76d3cf - 14ea5f2d846625c0d87d5613 - 5da6d456d827b708

§ 105-449.100(a) Requirement. - A terminal operator must file a monthly informational return with the Secretary that shows the amount of motor fuel received or removed from the terminal during the month. A terminal operator must report all motor fuel removed from an out-of-state terminal that has this State as its destination state.

§ 105-449.100(b) Content. - The return is due on the date a monthly return is due under G.S. 105-449.90. The return must contain the following information and any other information required by the Secretary:

- (1) The number of gallons of motor fuel received in inventory at the terminal during the month and each position holder for the fuel, sorted by type of fuel.
- (2) The number of gallons of motor fuel removed from inventory at the terminal during the month and, for each removal, the position holder for the fuel and the destination state of the fuel, sorted by type of fuel.
- (3) The number of gallons of motor fuel gained or lost at the terminal during the month.
- (4) The number of gallons of motor fuel in inventory at the beginning of each month and at the end of each month.

§ 105-449.100(c) Due Date. - The return is due on the date a monthly return is due under G.S. 105-449.90.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

	1995		2002		2008
	TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT				
Nº	YEAR	ACT	CHARACTER		
01	1995	c. 390, s. 3	ENACTED		
02	1995	1995 (Reg. Sess., 1996), c. 647, s. 34	AMENDED		
03	2006	S.L. 2006-162, s. 15(a)	AMENDED		
04	2008	S.L. 2008-134, s. 43	AMENDED		

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-449.90	(b)	"a monthly return is due under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.100 (2008).

PINPOINT

N.C. Gen. Stat. § 105-449.100(a) (2008).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1995, c. 390, s. 3; 1995 (Reg. Sess., 1996), c. 647, s. 34; 2006-162, s. 15(a); 2008-134, s. 43.)

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