



CHAPTER 105  
ARTICLE 36C - GASOLINE, DIESEL, AND BLENDS

N.C.G.S. § 105-449.102.

Distributor to file return showing exports  
from a bulk plant.

| 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. 45 — fourth act in the lineage | 21 September 2026, 04:21 UTC | 4d8926bbdff08ebf141a17cc - 2df8033d17014df29705a7c5 - 42f61d9cefe33d41 |

- § 105-449.102(a)

Requirement. - A distributor that exports motor fuel from a bulk plant located in this State must file a monthly return with the Secretary that shows the exports. The return serves as a claim for refund by the distributor for tax paid to this State on the exported motor fuel.
- § 105-449.102(b)

Content. - The return must contain the following information and any other information required by the Secretary:

(1) The number of gallons of motor fuel exported during the month.

(2) The destination state of the motor fuel exported during the month.

(3) A certification that the distributor has paid to the destination state of the motor fuel exported during the month, or will pay on a timely basis, the amount of tax due that state on the fuel.
- § 105-449.102(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. 36 |      |  | AMENDED   |
| 03 | 2006                                                                        | S.L. 2006-162, s. 15(c)                |      |  | AMENDED   |
| 04 | 2008                                                                        | S.L. 2008-134, s. 45                   |      |  | 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 | (c)        | "a monthly return is due under"    |

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.102 (2008).

PINPOINT

N.C. Gen. Stat. § 105-449.102(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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This is not the official text. The official text is published by the General Assembly of North Carolina.

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1995, c. 390, s. 3; 1995 (Reg. Sess., 1996), c. 647, s. 36; 2006-162, s. 15(c); 2008-134, s. 45.)

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