



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

N.C.G.S. § 105-449.104.

Use of name and account number on return.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:39 UTC	SOURCE FINGERPRINT eeb5f5c14e7a7f7f2517a100 - 5dcfe2ffd26565c55d0fb0f0 - 615296a10519e5dd
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When a transaction with a person licensed under this Article is required to be reported on a return, the return must state the licensee's name and the account number used by the Department to identify the licensee. The name of a licensee and the licensee's account number is stated on the lists compiled under G.S. 105-449.77. (1995 (Reg. Sess., 1996), c. 647, s. 37; 2017-204, s. 4.5(k).)

END OF SECTION TEXT

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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. 105-449.77		"stated on the lists compiled under"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-449.104 (2026).

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.

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