CHAPTER 105

ARTICLE 36C - GASOLINE, DIESEL, AND BLENDS

N.C.G.S. § 105-449.105.

Monthly refunds for tax paid on exempt fuel, lost fuel, and accidental mixes that result in fuel unsuitable for highway use.

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. 46 — ninth act in the lineage	21 September 2026, 05:53 UTC	b7623ba26563300a33bcf610 - a9a35f37ca6d60903e631533 - a8ae85fbeff6736e

§ 105-449.105(a)

Exempt Fuel. - An entity whose use of motor fuel is exempt from tax may obtain a monthly refund of any motor fuel excise tax the entity pays on its motor fuel. A person who sells motor fuel to an entity whose use of motor fuel is exempt from tax may obtain a monthly refund of any motor fuel excise tax the person pays on motor fuel it sells to the entity. A credit card company that issues a credit card to an entity whose use of motor fuel is exempt from tax may obtain a monthly refund of any motor fuel excise tax the company pays on motor fuel the entity purchases using the credit card.

A person may obtain a monthly refund of tax paid by the person on exported fuel, including fuel whose shipping document shows this State as the destination state but was diverted to another state in accordance with the diversion procedures established by the Secretary. An out-of-state bulk end-user is not allowed a refund on fuel exported from a bulk plant unless the bulk end-user is licensed as an exporter.

§ 105-449.105(b)

Lost Fuel. - A supplier, an importer, or a distributor that loses tax-paid motor fuel due to damage to a conveyance transporting the motor fuel, fire, a natural disaster, an act of war, or an accident may obtain a monthly refund for the tax paid on the fuel.

§ 105-449.105(c)

Accidental Mixes. - A person that accidentally combines any of the following may obtain a monthly refund for the amount of tax paid on the fuel:

(1) Dyed diesel fuel with tax-paid motor fuel.

(2) Gasoline with diesel fuel.

(3) Undyed diesel fuel with dyed kerosene.

§ 105-449.105(d) Repealed by Session Laws 1998-98, s. 29.

§ 105-449.105(e) Refund Amount. - The amount of a refund allowed under this section is the amount of excise tax paid, less the amount of any discount allowed on the fuel under G.S. 105-449.93.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
9 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.

TICK HEIGHT = ACTS IN THAT YEAR   DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1995	c. 390, s. 3	ENACTED
02	1995	c. 523, ss. 32.1, 32.2	AMENDED
03	1995	1995 (Reg. Sess., 1996), c. 647, s. 38	AMENDED
04	1997	S.L. 1997-6, s. 12	AMENDED
05	1997	S.L. 1997-60, s. 17	AMENDED
06	1998	S.L. 1998-98, s. 29	AMENDED
07	2000	S.L. 2000-173, s. 16	AMENDED
08	2001	S.L. 2001-205, s. 3	AMENDED
09	2008	S.L. 2008-134, s. 46	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. 105-449.93	(e)	*"discount allowed on the fuel under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.105 (2008).

PINPOINT

N.C. Gen. Stat. § 105-449.105(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; c. 523, ss. 32.1, 32.2; 1995 (Reg. Sess., 1996), c. 647, s. 38; 1997-6, s. 12; 1997-60, s. 17; 1998-98, s. 29; 2000-173, s. 16; 2001-205, s. 3; 2008-134, s. 46.)

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