



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

N.C.G.S. § 105-449.105A.

Monthly refunds for kerosene.

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, 06:38 UTC	SOURCE FINGERPRINT b9c494396b3d0e65f71bb4bf - 0ec6cc531110cd6b634d4412 - 5e521a5f48db24e2
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§ 105-449.105A(a) Refund for Undyed Kerosene Sold to an End User for Non-Highway Use. - A distributor who sells kerosene to an end user for one of the purposes listed in this subsection may obtain a monthly refund for the excise tax the distributor paid on the kerosene, less the amount of any discount allowed on the kerosene under G.S. 105-449.93, if the distributor dispenses the kerosene into a storage facility of the end user that contains fuel used only for one of those purposes and the storage facility is installed in a manner that makes use of the fuel for any other purpose improbable.

- (1) Heating.
- (2) Drying crops.
- (3) A manufacturing process.

§ 105-449.105A(-b) Liability. - If the Secretary determines that the Department overpaid a distributor by refunding more tax to the distributor than is due under this section, the distributor is liable for the amount of the overpayment. (1998-146, s. 8; 2000-173, s. 17; 2001-205, s. 6; 2006-162, s. 14(g); 2008-134, ss. 47, 48; 2010-95, s. 29(a).)

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. 105-449.93	(a)	"discount allowed on the kerosene under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.105A (2026).

PINPOINT

N.C. Gen. Stat. § 105-449.105A(a) (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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