



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

N.C.G.S. § 105-449.105B.

Monthly hold harmless refunds for
licensed distributors and some licensed
importers.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2010-95, s. 30 — fifth act in the lineage	RETRIEVED 21 September 2026, 07:06 UTC	SOURCE FINGERPRINT 42288f5112551f99871875d3 - 4c97a022804c9e3325da483f - d3877b86152a738e
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If a licensed distributor or licensed importer purchases motor fuel from a licensed supplier during a month and the discount the distributor or importer receives under G.S. 105-449.93(b) on the motor fuel is less than the amount the distributor or importer would have received during that month if the distributor or importer had been allowed a discount on taxable gasoline purchased by the distributor or importer from a supplier under the following schedule, the distributor or importer is allowed a monthly refund of the difference:

Amount of Gasoline PurchasedPercentage

Each MonthDiscount

First 150,000 gallons2%

Next 100,000 gallons1 1/2%

Amount over 250,000 gallons1%.

In determining the amount of discounts a distributor or importer received under G.S. 105-449.93(b) for motor fuel purchased in a month, a distributor or importer is considered to have received the amount of any discounts the distributor or importer could have received under that subsection but did not receive because the distributor or importer failed to pay the tax due to the supplier by the date the supplier had to pay the tax to the State.

APPARATUS I
5 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		2003		2010
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. 29	AMENDED	
03	1997	S.L. 1997-6, s. 11	AMENDED	
04	2009	S.L. 2009-445, s. 35(a)	AMENDED	
05	2010	S.L. 2010-95, s. 30	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(b)		<i>"the distributor or importer receives under"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.105B (2010).

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. 29; 1997-6, s. 11; 2009-445, s. 35(a); 2010-95, s. 30.)

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