CHAPTER 105

ARTICLE 36C - GASOLINE, DIESEL, AND BLENDS

N.C.G.S. § 105-449.106.

Quarterly refunds for nonprofit organizations, special mobile equipment, and off-highway use.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2023-12, s. 3.17 — thirteenth act in the lineage	21 September 2026, 07:06 UTC	ffed07e6e916290b6cf5ea84 - 14baea093748cd86e82fb3d7 - 7d2650bfb89b8d86

§ 105-449.106(a) Nonprofits. - A nonprofit organization listed below that purchases and uses motor fuel may receive a quarterly refund, for the excise tax paid during the preceding quarter, at a rate equal to the tax rate in effect under G.S. 105-449.80 for the time period for which the refund is claimed, less one cent (1¢) per gallon.

Any of the following entities may receive a refund under this subsection:

(1) Repealed by Session Laws 2002-108, s. 13, effective January 1, 2003.

(2) A private, nonprofit organization that transports passengers under contract with or at the express designation of a unit of local government.

(3) A volunteer fire department.

(4) A volunteer rescue squad.

(5) A sheltered workshop recognized by the Department of Health and Human Services.

§ 105-449.106(b) Repealed by 2014-100, s. 34.6(a), effective for taxable years beginning on or after January 1, 2015.

§ 105-449.106(c) Special Mobile Equipment. - A person who purchases and uses motor fuel for the of - f-highway operation of special mobile equipment registered under Chapter 20 of the

General Statutes may receive a quarterly refund, for the excise tax paid during the preceding quarter, at a rate equal to the tax rate in effect under G.S. 105-449.80 for the time period for which the refund is claimed, less the amount of sales and use tax due on the fuel under this Chapter. An application for a refund must be made in accordance with this Part.

§ 105-449.106(d)

Off-Highway Use. - A person who purchases and uses motor fuel for a purpose other than to operate a licensed highway vehicle may receive a quarterly refund for the excise tax paid during the preceding calendar quarter. The amount of refund allowed is the tax rate in effect under G.S. 105-449.80 for the time period less the amount of sales and use tax due on the fuel under this Chapter. An application for a refund must be made in accordance with this Part.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

13 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	1997	S.L. 1997-6, s. 13	AMENDED
03	1997	S.L. 1997-443, s. 11A.118(a)	AMENDED
04	1999	S.L. 1999-438, s. 24	AMENDED
05	2002	S.L. 2002-108, s. 13	AMENDED
06	2005	S.L. 2005-435, s. 15	AMENDED
07	2006	S.L. 2006-162, s. 16(a)	AMENDED
08	2010	S.L. 2010-95, s. 31(a), (b)	AMENDED
09	2014	S.L. 2014-3, s. 9.10(a)	AMENDED
10	2014	S.L. 2014-100, s. 34.6(a)	AMENDED
11	2016	S.L. 2016-5, s. 4.10(b)	AMENDED

12	2022	S.L. 2022-74, s. 42.4(a)	AMENDED
13	2023	S.L. 2023-12, s. 3.17	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. 105-449.80	(a)	*"the tax rate in effect under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.106 (2023).

PINPOINT

N.C. Gen. Stat. § 105-449.106(a) (2023).

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.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1995, c. 390, s. 3; 1997-6, s. 13; 1997-443, s. 11A.118(a); 1999-438, s. 24; 2002-108, s. 13; 2005-435, s. 15; 2006-162, s. 16(a); 2010-95, s. 31(a), (b); 2014-3, s. 9.10(a); 2014-100, s. 34.6(a); 2016-5, s. 4.10(b); 2022-74, s. 42.4(a); 2023-12, s. 3.17.)

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