CHAPTER 105

ARTICLE 36C - GASOLINE, DIESEL, AND BLENDS

N.C.G.S. § 105-449.107.

Annual refunds for certain vehicles with power attachments.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2022-74, s. 42.4(b), (c) — twelfth act in the lineage	21 September 2026, 04:50 UTC	44ab1321688d583c0357dcb8 - 639d80d26429a8d5ec09609c - a29444518e5efb83

§ 105-449.107(a) Repealed by Session Laws 2022-74, s. 42.4(c), effective January 1, 2023, and applicable to purchases of motor fuel on or after that date.

§ 105-449.107(b) Certain Vehicles. - A person who purchases and uses motor fuel in one of the vehicles listed below may receive an annual refund for the amount of fuel consumed by the vehicle:

(1) A concrete mixing vehicle.

(2) A solid waste compacting vehicle.

(3) A bulk feed vehicle that delivers feed to poultry or livestock and uses a power takeoff to unload the feed.

(4) A vehicle that delivers lime or fertilizer in bulk to farms and uses a power takeoff to unload the lime or fertilizer.

(5) A tank wagon that delivers alternative fuel, as defined in G.S. 105-449.130, or motor fuel or another type of liquid fuel into storage tanks and uses a power takeoff to make the delivery.

(6) A commercial vehicle that delivers and spreads mulch, soils, composts, sand, sawdust, and similar materials and that uses a power takeoff to unload, blow, and spread the materials.

(7) A commercial vehicle that uses a power takeoff to remove and dispose of septage and for which an annual fee is required to be paid to the Department of Environmental Quality under G.S. 130A-291.1.

(8) A sweeper.

The amount of refund allowed is thirty-three and one-third percent (33 1/3%) of 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 allowed under this section must be made in accordance with this Part. This refund is allowed for the amount of fuel consumed by the vehicle in its mixing, compacting, or unloading operations, as distinguished from propelling the vehicle, which amount is considered to be one-third of the amount of fuel consumed by the vehicle.

§ 105-449.107(c) Repealed by Session Laws 2022-74, s. 42.4(c), effective January 1, 2023, and applicable to purchases of motor fuel on or after that date.

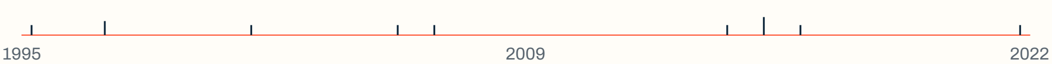
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
12 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. 14	AMENDED
03	1997	S.L. 1997-423, s. 4	AMENDED
04	2001	S.L. 2001-408, s. 1	AMENDED
05	2005	S.L. 2005-377, s. 1	AMENDED
06	2006	S.L. 2006-162, s. 16(b)	AMENDED
07	2014	S.L. 2014-3, s. 9.10(b)	AMENDED
08	2015	S.L. 2015-2, ss. 2.2(b), 2.3	AMENDED

09	2015	S.L. 2015-6, s. 2.25	AMENDED
10	2015	S.L. 2015-241, s. 14.30(u)	AMENDED
11	2016	S.L. 2016-5, ss. 4.9(a), 4.10(c)	AMENDED
12	2022	S.L. 2022-74, s. 42.4(b), (c)	AMENDED

APPARATUS II
3 AUTHORITIES

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. 105-449.130	(b)(5)	*"delivers alternative fuel, as defined in"*
G.S. 130A-291.1	(b)(7)	*"the Department of Environmental Quality under"*
G.S. 105-449.80	(b)	*"the tax rate in effect under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.107 (2022).

PINPOINT

N.C. Gen. Stat. § 105-449.107(a) (2022).

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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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. 14; 1997-423, s. 4; 2001-408, s. 1; 2005-377, s. 1; 2006-162, s. 16(b); 2014-3, s. 9.10(b); 2015-2, ss. 2.2(b), 2.3; 2015-6, s. 2.25; 2015-241, s. 14.30(u); 2016-5, ss. 4.9(a), 4.10(c); 2022-74, s. 42.4(b), (c).)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1