**CHAPTER 105**

ARTICLE 36C - GASOLINE, DIESEL, AND BLENDS

**N.C.G.S. § 105-449.108.**

# When an application for a refund is due.

| SOURCE | LAST AMENDMENT IN THIS TEXT | RETRIEVED | SOURCE FINGERPRINT |
|---|---|---|---|
| General Statutes of North Carolina, as published by the General Assembly | S.L. 2010-95, s. 32 — sixth act in the lineage | 21 September 2026, 05:52 UTC | ea8fff9743901850d5e0ff95 - da56c4e421a3fc980f5f781b - d1883cdbc9ce6c5b |

**§ 105-449.108(a)** Due Dates. - The due dates of applications for refunds are as follows:

Refund PeriodDue Date

AnnualApril 15 after the end of the year

QuarterlyLast day of the month after the end of the quarter

Monthly22nd day after the end of the month

**§ 105-449.108(b)** Requirements. - An application for a refund allowed under this Part must be filed with the Secretary and be in the form required by the Secretary. The application must state that the applicant has paid for the fuel for which a refund is claimed or that payment for the fuel has been secured to the seller's satisfaction. An application for an annual refund must state whether or not the applicant has filed a North Carolina income tax return for the preceding taxable year.

**§ 105-449.108(c)** Repealed by Session Laws 1998-146, s. 10, effective September 18, 1998.

**§ 105-449.108(d)** Late Application. - A refund applied for more than three years after the date the application is due is barred.

END OF SECTION TEXT

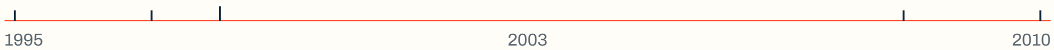
APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

6 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. 15 | AMENDED |
| 03 | 1998 | S.L. 1998-146, s. 10 | AMENDED |
| 04 | 1998 | S.L. 1998-212, s. 29A.14(r) | AMENDED |
| 05 | 2008 | S.L. 2008-134, s. 49 | AMENDED |
| 06 | 2010 | S.L. 2010-95, s. 32 | AMENDED |

APPARATUS III

## Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.108 (2010).

PINPOINT

N.C. Gen. Stat. § 105-449.108(a) (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

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1995, c. 390, s. 3; 1997-6, s. 15; 1998-146, s. 10; 1998-212, s. 29A.14(r); 2008-134, s. 49; 2010-95, s. 32.)

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