



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

N.C.G.S. § 105-449.110.

Review of refund application and payment of refund.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2017-204, s. 4.5(l) — fourth act in the lineage	21 September 2026, 05:52 UTC	22ca27abd38b02308e9f77e9 - f370432be910f2f52223831a - e19246555cbfe36a

§ 105-449.110(a) Decision. - Upon determining that an application for refund is correct, the Secretary must issue the applicant a warrant upon the State Treasurer for the amount of the refund. If the Secretary determines that an application for refund is incorrect, the Secretary must send the applicant a proposed denial of the request for a refund. The provisions of Article 9 of this Chapter apply to the procedure for requesting a review of proposed denial of a refund sought under this Article.

§ 105-449.110(b) Interest. - The rate of interest payable on a refund is the rate set in G.S. 105-241.21. Interest accrues on a refund from the date that is 90 days after the later of the following:

- (1) The date the application for refund was filed.
- (2) The date the application for refund was due.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 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.



01	1995	c. 390, s. 3	ENACTED
02	1998	S.L. 1998-98, s. 30	AMENDED
03	2007	S.L. 2007-491, s. 44(1)a	AMENDED
04	2017	S.L. 2017-204, s. 4.5(l)	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. 105-241.21	(b)	"refund is the rate set in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.110 (2017).

PINPOINT

N.C. Gen. Stat. § 105-449.110(a) (2017).

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; 1998-98, s. 30; 2007-491, s. 44(1)a; 2017-204, s. 4.5(l).)

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