



CHAPTER 105

ARTICLE 36C - GASOLINE, DIESEL, AND BLENDS

N.C.G.S. § 105-449.114.

Authority for agreement with Eastern Band of Cherokee Indians.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2002-108, s. 14 — third act in the lineage	21 September 2026, 04:18 UTC	22c47902c9c3f0733e481637 - 8c6c0574c93913b4ea1aba40 - 9904c58389a46305

§ 105-449.114(a) By virtue of an Act of June 4, 1924, Pub. L. No. 68-191, Ch. 253, 43 Stat. 370, Congress and the United States courts have recognized the Eastern Band of Cherokee Indians as possessing sovereign legal rights over their members and their trust lands.

§ 105-449.114(b) The following definitions apply in this act:

- (1) Chief. - The Principal Chief of the Eastern Band of the Cherokee Indians.
- (2) Council. - The Tribal Council of the Eastern Band of the Cherokee Indians.
- (3) Tribe. - The Eastern Band of the Cherokee Indians.

§ 105-449.114(c) Notwithstanding any other provision of law concerning refunds of motor fuels and alternative fuels taxes, the Department of Revenue may enter into a memorandum of understanding or an agreement with the Eastern Band of Cherokee Indians to make refunds of motor fuels and alternative fuels taxes to the Tribe in its collective capacity on behalf of its members who reside on or engage in otherwise taxable transactions within Cherokee trust lands. The memorandum or agreement shall be approved by the Council and signed by the Chief on behalf of the Tribe and shall be signed by the Secretary of Revenue on behalf of Department of Revenue. The memorandum or agreement may not affect the right of an individual member of the Tribe to a refund and shall provide for deduction of amounts refunded to individual members of the Tribe from the amounts to be refunded to the Tribe on behalf of all members. The

memorandum or agreement may be effective for a definite or indefinite period, as specified in the agreement.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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.

1989		1996		2002
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1989	c. 753, ss. 1-3	ENACTED	
02	1991	c. 193, s. 6	AMENDED	
03	2002	S.L. 2002-108, s. 14	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.114 (2002).

PINPOINT

N.C. Gen. Stat. § 105-449.114(a) (2002).

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
(1989, c. 753, ss. 1-3; 1991, c. 193, s. 6; 2002-108, s. 14.)

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