



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

N.C.G.S. § 105-449.115A.

Shipping document required to transport fuel by tank wagon.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 03:44 UTC	41efe21bb4a78873cc4ecc6e - 977a656c747abd53836a553c - 189f12ec6f800c25

§ 105-449.115A(a) Issuance. - A person who operates a tank wagon into which motor fuel is loaded at the terminal must comply with the document requirements in G.S. 105-449.115(b)- . A person who operates a tank wagon into which motor fuel is loaded from some other source must have an invoice, bill of sale, or shipping document containing the following information and any other information required by the Secretary:

- (1) The name and address of the person from whom the motor fuel was received.
- (2) The date the fuel was loaded.
- (3) The type of fuel.
- (4) The gross number of gallons loaded.
- (5) The destination state of the fuel.

§ 105-449.115A(-b) Duties of Transporter. - A person to whom an invoice, bill of sale, or shipping document was issued must do all of the following:

- (1) Carry the invoice, bill of sale, or shipping document in the conveyance for which it is issued when transporting the motor fuel described in it.
- (2) Show the invoice, bill of sale, or shipping document upon request when transporting the motor fuel described in it.
- (3) Maintain a copy of the invoice, bill of sale, or shipping document at a centralized place of business for at least three years from the date of delivery.

(4) Deliver motor fuel described in the shipping document to the state designated on it unless the person, in a manner prescribed by the Secretary, does all of the following:

a. Notifies the Secretary before transporting the motor fuel into a state other than the state designated on the shipping document.

b. Receives from the Secretary a confirmation number authorizing the shipment of motor fuel to a state other than the state designated on the shipping document.

c. Contemporaneously notes on the shipping document the change in destination state and the confirmation number received from the Secretary.

(5) Upon delivery, provide a copy of the shipping document to the person to whom the motor fuel is delivered.

§ 105-449.115A(-b1)

Duties of Person Receiving Shipment. - A person to whom motor fuel is delivered by tank wagon may only accept delivery of the motor fuel if the destination state shown on the shipping document for the motor fuel is North Carolina or has been changed to North Carolina in accordance with subdivision (4) of subsection (b) of this section. The person must maintain a copy of the shipping document for at least three years from the date of delivery and must maintain a copy of the shipping document at the place of business where the motor fuel was delivered for 90 days from the date of delivery. A person who accepts delivery of motor fuel in violation of this subsection is jointly and severally liable for any tax due on the fuel.

§ 105-449.115A(c)

Sanctions. - Transporting motor fuel in a tank wagon without an invoice, bill of sale, or shipping document containing the information required by this section is grounds for a civil penalty. The penalty is payable to the agency that assessed the penalty and is payable by the person in whose name the tank wagon is registered. The amount of the penalty is one thousand dollars (\$1,000). A penalty imposed under this subsection is in addition to any motor fuel tax assessed. (2002-108, s. 16; 2005-435, s. 17; 2007-527, s. 16(c); 2019-169, s. 4.13; 2021-180, s. 42.13E(m).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 105-449.115(b)	(a)	<i>"comply with the document requirements in"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.115A (2026).

PINPOINT

N.C. Gen. Stat. § 105-449.115A(a) (2026).

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.

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