



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

N.C.G.S. § 105-449.121.

Record-keeping requirements; inspection authority.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2023-12, s. 3.18(a) — sixth act in the lineage	RETRIEVED 21 September 2026, 04:09 UTC	SOURCE FINGERPRINT 4228d1f110126311bacd8b80 - 29ccff68063084874fc6fb07 - 28db6df10538f3fb
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§ 105-449.121(a)

STATUTE OF LIMITATIONS

What Must Be Kept. - A person who is subject to audit under subsection (b) of this section must keep a record of all shipping documents or other documents used to determine information the person provides in a return or to determine the person's motor fuel transactions. The records must be kept for the applicable period of statute of limitations as set forth in Article 9 of this Chapter. If the records apply to a transaction not required to be reported in a return, the records must be kept for three years from the date of the transaction.

§ 105-449.121(b)

Inspection. - The Secretary or a person designated by the Secretary shall have the right at any reasonable time to inspect the records subject to audit under this subsection and may do any of the following to determine tax liability under this Article:

- (1) Audit a person who is required to have or elects to have a license under this Article.
- (2) Audit a distributor, a retailer, a bulk end-user, or a motor fuel user that is not licensed under this Article.
- (3) Examine a tank or other equipment used to make, store, or transport motor fuel, diesel dyes, or diesel markers.
- (4) Take a sample of a product from a vehicle, a tank, or another container in a quantity sufficient to determine the composition of the product.
- (5) Stop a vehicle for the purpose of taking a sample of motor fuel from the vehicle.

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.

	1995			2009			2023
	TICK HEIGHT = ACTS IN THAT YEAR			DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT				CHARACTER	
01	1995	c. 390, s. 3				ENACTED	
02	1995	1995 (Reg. Sess., 1996), c. 647, s. 43				AMENDED	
03	2000	S.L. 2000-173, s. 18				AMENDED	
04	2008	S.L. 2008-134, s. 52				AMENDED	
05	2009	S.L. 2009-445, s. 37				AMENDED	
06	2023	S.L. 2023-12, s. 3.18(a)				AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.121 (2023).

PINPOINT

N.C. Gen. Stat. § 105-449.121(a) (2023).

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

(1995, c. 390, s. 3; 1995 (Reg. Sess., 1996), c. 647, s. 43; 2000-173, s. 18; 2008-134, s. 52; 2009-445, s. 37; 2023-12, s. 3.18(a).)

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