



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

N.C.G.S. § 105-449.125.

Distribution of tax revenue among various funds and accounts.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2020-91, s. 4.6(a)-(c) — fifth act in the lineage	21 September 2026, 06:17 UTC	0f6e10d91c6a833fea0fd49e - 9e434a0c4bd130a3be1a2148 - 5b2511180c2b8f59

§ 105-449.125(a) Distribution to Funds. - The Secretary shall allocate the amount of revenue collected under this Article from an excise tax of one-half cent (1/2¢) a gallon to the following funds and accounts in the percentages indicated:

Fund or Account	Amount
Commercial Leaking Petroleum	
Underground Storage Tank Cleanup Fund	Sixty-two and one-half percent (62.5%)
Water and Air Quality Account	Twenty-eight and one-tenth percent (28.1%).

§ 105-449.125(b) Distribution of Remaining Revenue. - The Secretary shall allocate the remaining excise tax revenue collected under this Article, including any revenue that is allocated but not distributed under subsection (a) of this section, as follows:

- (1) Seventy-five percent (75%) to the Highway Fund.
- (2) Twenty-five percent (25%) to the Highway Trust Fund.

§ 105-449.125(c) Accounting. - The Secretary shall charge a proportionate share of a refund allowed under this Article to each fund or account to which revenue collected under this

Article is credited. The Secretary shall credit revenue or charge refunds to the appropriate funds or accounts on a monthly basis.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 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		2008		2020
	TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT				
Nº	YEAR	ACT	CHARACTER		
01	1995	c. 390, s. 3	ENACTED		
02	2015	S.L. 2015-241, s. 29.27B(a), (b)	AMENDED		
03	2016	S.L. 2016-5, s. 4.11(a), (b)	AMENDED		
04	2016	S.L. 2016-94, s. 14.3	AMENDED		
05	2020	S.L. 2020-91, s. 4.6(a)-(c)	AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.125 (2020).

PINPOINT

N.C. Gen. Stat. § 105-449.125(a) (2020).

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; 2015-241, s. 29.27B(a), (b); 2016-5, s. 4.11(a), (b); 2016-94, s. 14.3; 2020-91, s. 4.6(a)-(c).)

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