CHAPTER 105

ARTICLE 36D - ALTERNATIVE FUEL

N.C.G.S. § 105-449.136.

Tax on alternative fuel.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2015-224, s. 2 — fifth act in the lineage	21 September 2026, 05:36 UTC	8befdd0581fec2f2ae04cddb - 61eca315e4a0fe2f7c1a353a - 8bb321c8e5cea33f

§ 105-449.136(a) Rate. - A tax at the motor fuel rate is imposed on liquid alternative fuel used to operate a highway vehicle by means of a vehicle supply tank that stores fuel only for the purpose of supplying fuel to operate the vehicle. The tax on liquefied natural gas is imposed on each diesel gallon equivalent of liquefied natural gas. The tax on liquefied propane gas is imposed on each gas gallon equivalent of liquefied propane gas. A tax at the equivalent of the motor fuel rate is imposed on all other alternative fuel used to operate a highway vehicle. The tax on compressed natural gas is imposed on each gas gallon equivalent of compressed natural gas. The Secretary must determine the equivalent rate for all other non-liquid alternative fuels.

§ 105-449.136(b) Administration. - The exemptions from the tax on motor fuel in G.S. 105-449.88 apply to the tax imposed by this section. The refunds for motor fuel tax allowed by Part 5 of Article 36C of this Chapter apply to the tax imposed by this section, except that the refund allowed by G.S. 105-449.107(b) for certain vehicles that use power takeoffs does not apply to a vehicle whose use of alternative fuel is taxed on the basis of miles driven. The proceeds of the tax imposed by this section must be allocated in accordance with G.S. 105-449.125.

END OF SECTION TEXT

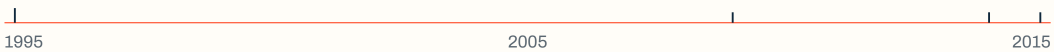
APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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.



TICK HEIGHT = ACTS IN THAT YEAR   DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1995	c. 390, s. 3	ENACTED
02	1995	1995 (Reg. Sess., 1996), c. 647, s. 47	AMENDED
03	2009	S.L. 2009-445, s. 38	AMENDED
04	2014	S.L. 2014-4, s. 30(c)	AMENDED
05	2015	S.L. 2015-224, s. 2	AMENDED

APPARATUS II
3 AUTHORITIES

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. 105-449.88	(b)	*"the tax on motor fuel in"*
G.S. 105-449.107(b)	(b)	*"except that the refund allowed by"*
G.S. 105-449.125	(b)	*"must be allocated in accordance with"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.136 (2015).

PINPOINT

N.C. Gen. Stat. § 105-449.136(a) (2015).

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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The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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; 1995 (Reg. Sess., 1996), c. 647, s. 47; 2009-445, s. 38; 2014-4, s. 30(c); 2015-224, s. 2.)

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