CHAPTER 105

ARTICLE 36D - ALTERNATIVE FUEL

N.C.G.S. § 105-449.137.

Liability for and payment of the tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2008-134, s. 56 — fourth act in the lineage	21 September 2026, 06:38 UTC	c3ffc39d133117ea69dcca81 - ac953e370b6ad2a836887cbb - 2e126394c6557af8

§ 105-449.137(a) Liability. - A bulk end-user or retailer that stores highway and nonhighway alternative fuel in the same storage facility is liable for the tax imposed by this Article. The tax payable by a bulk end-user or retailer applies when fuel is withdrawn from the storage facility. The alternative fuel provider that sells or delivers alternative fuel is liable for the tax imposed by this Article on all other alternative fuel.

§ 105-449.137(b) Payment. - The tax imposed by this Article is payable when a return is due. A return is due on the same date as a monthly return due under G.S. 105-449.90. A monthly return covers liabilities that accrue in the calendar month preceding the date the return is due. A return must be filed with the Secretary and must be in the form and contain the information required by the Secretary.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

4 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	1997	S.L. 1997-60, s. 24	AMENDED
03	2006	S.L. 2006-162, s. 15(d)	AMENDED
04	2008	S.L. 2008-134, s. 56	AMENDED

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. 105-449.90	(b)	*"as a monthly return due under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.137 (2008).

PINPOINT

N.C. Gen. Stat. § 105-449.137(a) (2008).

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; 1997-60, s. 24; 2006-162, s. 15(d); 2008-134, s. 56.)

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