



CHAPTER 105
ARTICLE 36D - ALTERNATIVE FUEL

N.C.G.S. § 105-449.139.

Miscellaneous provisions.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2023-12, s. 3.19(a) — sixth act in the lineage	RETRIEVED 21 September 2026, 02:54 UTC	SOURCE FINGERPRINT 4d7186ea4ed52566ccoddd4e - e08efdcdba35c8dd4433ba11 - eabe78db33f3f5c5
--	--	---	--

§ 105-449.139(a)

STATUTE OF
LIMITATIONS

Records. - A person required to be licensed under this Article must keep a record of all documents used to determine the information provided in a return filed under this Article. The records must be kept for the applicable period of statute of limitations as set forth under 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. The Secretary or a person designated by the Secretary shall have the right at any reasonable time to inspect the records.

§ 105-449.139(b)

Violations. - The offenses listed in subdivisions (1) through (9) of G.S. 105-449.120 apply to this Article. In applying those offenses to this Article, references to "this Article" are to be construed as references to Article 36D and references to "motor fuel" are to be construed as references to alternative fuel.

§ 105-449.139(c)

Lists. - The Secretary must make available a list of licensed alternative fuel providers to each licensed bulk end-user and licensed retailer. The Secretary must also make available a list of licensed bulk end-users and licensed retailers to each licensed alternative fuel provider. A list must state the name, account number, and business address of each licensee on the list. The Secretary must update the lists required under this section annually.

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. 49				AMENDED	
03	2008	S.L. 2008-134, s. 58				AMENDED	
04	2017	S.L. 2017-204, s. 4.6(c)				AMENDED	
05	2020	S.L. 2020-58, s. 2.2(d)				AMENDED	
06	2023	S.L. 2023-12, s. 3.19(a)				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. 105-449.120	(b)	"in subdivisions (1) through (9) of"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.139 (2023).

PINPOINT

N.C. Gen. Stat. § 105-449.139(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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

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. 49; 2008-134, s. 58; 2017-204, s. 4.6(c); 2020-58, s. 2.2(d); 2023-12, s. 3.19(a).)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

