



CHAPTER 105
ARTICLE 36B - TAX ON MOTOR CARRIERS

N.C.G.S. § 105-449.37.

Definitions; tax liability; application.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2022-13, s. 4.2 — sixteenth act in the lineage	RETRIEVED 21 September 2026, 02:13 UTC	SOURCE FINGERPRINT 97293656f584376ce8311966 - 2932b42da4438d494f2d502a - 84bfb89cb9ee2ff1
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- § 105-449.37(a)

Definitions. - The following definitions apply in this Article:

(1) International Fuel Tax Agreement. - The Articles of Agreement adopted by the International Fuel Tax Association, Inc., as amended as of January 1, 2022.

(2) Motor carrier. - A person who operates or causes to be operated on any highway in this State a motor vehicle that is a qualified motor vehicle. The term does not include the United States, a state, or a political subdivision of a state.

(3) Motor vehicle. - Defined in G.S. 20-4.01.

(4) Operations. - The movement of a qualified motor vehicle by a motor carrier, whether loaded or empty and whether or not operated for compensation.

(5) Person. - Defined in G.S. 105-228.90.

(6) Qualified motor vehicle. - Defined in the International Fuel Tax Agreement.

(7) Secretary. - Defined in G.S. 105-228.90.
- § 105-449.37(b)

Liability. - A motor carrier who operates on one or more days of a reporting period is liable for the tax imposed by this Article for that reporting period and is entitled to the credits allowed for that reporting period.
- § 105-449.37(c)

Application. - A motor carrier who operates a qualified motor vehicle in this State must submit an application, as provided in this Article, and obtain the appropriate license and decals for the vehicle. The Article applies to both an interstate motor

carrier subject to the International Fuel Tax Agreement and to an intrastate motor carrier.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
16 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.

195519892022

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

Nº	YEAR	ACT	CHARACTER
01	1955	c. 823, s. 1	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	1983	c. 713, s. 55	AMENDED
04	1989	c. 7, s. 1	AMENDED
05	1991	c. 182, s. 2	AMENDED
06	1991	c. 487, s. 2	AMENDED
07	1991	1991 (Reg. Sess., 1992), c. 913, s. 8	AMENDED
08	1993	c. 354, s. 28	AMENDED
09	1999	S.L. 1999-337, s. 36	AMENDED
10	2000	S.L. 2000-140, s. 74	AMENDED
11	2008	S.L. 2008-134, s. 16	AMENDED
12	2010	S.L. 2010-95, s. 27	AMENDED
13	2014	S.L. 2014-3, s. 9.5(b)	AMENDED
14	2017	S.L. 2017-39, s. 11	AMENDED
15	2020	S.L. 2020-58, s. 2.9	AMENDED
16	2022	S.L. 2022-13, s. 4.2	AMENDED

APPARATUS II
2 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. 20-4.01	(a)(3)	"Motor vehicle. - Defined in"
G.S. 105-228.90	(a)(5)	"Person. - Defined in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.37 (2022).

PINPOINT

N.C. Gen. Stat. § 105-449.37(a) (2022).

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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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

(1955, c. 823, s. 1; 1973, c. 476, s. 193; 1983, c. 713, s. 55; 1989, c. 7, s. 1; 1991, c. 182, s. 2; c. 487, s. 2; 1991 (Reg. Sess., 1992), c. 913, s. 8; 1993, c. 354, s. 28; 1999-337, s. 36; 2000-140, s. 74; 2008-134, s. 16; 2010-95, s. 27; 2014-3, s. 9.5(b); 2017-39, s. 11; 2020-58, s. 2.9; 2022-13, s. 4.2.)

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