



## CHAPTER 105

## ARTICLE 36B - TAX ON MOTOR CARRIERS

**N.C.G.S. § 105-449.38.**

Tax levied.

|                                                                          |                                                   |                              |                                                                       |
|--------------------------------------------------------------------------|---------------------------------------------------|------------------------------|-----------------------------------------------------------------------|
| 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. 17 — seventh act in the lineage | 21 September 2026, 04:22 UTC | 5ee70ad7ac75412ecd3450f - b30cd948868b76a2fcd0b4fe - 3dae148758b19870 |

A road tax for the privilege of using the streets and highways of this State is imposed upon every motor carrier on the amount of motor fuel or alternative fuel used by the carrier in its operations within this State. The tax shall be at the rate established by the Secretary pursuant to G.S. 105-449.80 or G.S. 105-449.136, as appropriate. This tax is in addition to any other taxes imposed on motor carriers.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I  
7 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.

| 1955                            |      | 1982                                   |           | 2008 |
|---------------------------------|------|----------------------------------------|-----------|------|
| TICK HEIGHT = ACTS IN THAT YEAR |      | DASHED = RECODIFICATION, NOT AMENDMENT |           |      |
| Nº                              | YEAR | ACT                                    | CHARACTER |      |
| 01                              | 1955 | c. 823, s. 2                           | ENACTED   |      |
| 02                              | 1969 | c. 600, s. 22                          | AMENDED   |      |
| 03                              | 1981 | c. 690, s. 3                           | AMENDED   |      |
| 04                              | 1981 | 1985 (Reg. Sess., 1986), c. 982, s. 16 | AMENDED   |      |
| 05                              | 1995 | c. 390, s. 16                          | AMENDED   |      |
| 06                              | 2001 | S.L. 2001-205, s. 2                    | AMENDED   |      |
| 07                              | 2008 | S.L. 2008-134, s. 17                   | 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. 105-449.80  |            | <i>"established by the Secretary pursuant to"</i> |
| G.S. 105-449.136 |            | <i>"Secretary pursuant to G.S. 105-449.80 or"</i> |

APPARATUS III

Citation

FULL SECTION  
N.C. Gen. Stat. § 105-449.38 (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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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  
(1955, c. 823, s. 2; 1969, c. 600, s. 22; 1981, c. 690, s. 3; 1985 (Reg. Sess., 1986), c. 982, s. 16; 1995, c. 390, s. 16; 2001-205, s. 2; 2008-134, s. 17.)

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