CHAPTER 105

ARTICLE 36B - TAX ON MOTOR CARRIERS

N.C.G.S. § 105-449.39.

Credit for payment of motor fuel tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2023-12, s. 3.10 — eighteenth act in the lineage	21 September 2026, 04:02 UTC	6380c1d706a145a659941d10 - 8eb1cb07e2a309789357c1a1 - 071d8a7f51cb8e19

§ 105-449.39(a) Credit. - Every motor carrier subject to the tax levied by this Article is entitled to a credit for tax paid by the carrier on fuel purchased in the State. The amount of the credit is determined using the tax rate in effect under G.S. 105-449.80 for the date the fuel is placed into the qualified motor vehicle. To obtain a credit, the motor carrier must furnish evidence satisfactory to the Secretary that the tax for which the credit is claimed has been paid.

§ 105-449.39(b) Refund. - If the amount of a credit to which a motor carrier is entitled for a quarter exceeds the motor carrier's liability for that quarter, the excess is refundable in accordance with G.S. 105-241.7.

END OF SECTION TEXT

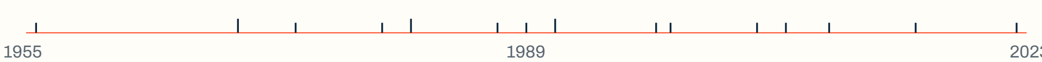
APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

18 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	1955	c. 823, s. 3	ENACTED
02	1969	c. 600, s. 22	AMENDED

03	1969	c. 1098	AMENDED
04	1973	c. 476, s. 193	AMENDED
05	1979	2nd Sess., c. 1098	AMENDED
06	1981	c. 690, s. 3	AMENDED
07	1981	1985 (Reg. Sess., 1986), c. 982, s. 17	AMENDED
08	1987	c. 315	AMENDED
09	1989	c. 692, s. 5.7	AMENDED
10	1991	c. 182, s. 3	AMENDED
11	1991	c. 487, s. 3	AMENDED
12	1998	S.L. 1998-146, s. 1	AMENDED
13	1999	S.L. 1999-337, s. 37	AMENDED
14	2005	S.L. 2005-435, s. 3	AMENDED
15	2007	S.L. 2007-491, s. 40	AMENDED
16	2010	S.L. 2010-95, s. 26(a)	AMENDED
17	2016	S.L. 2016-5, s. 4.10(a)	AMENDED
18	2023	S.L. 2023-12, s. 3.10	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	(a)	*"the tax rate in effect under"*
G.S. 105-241.7	(b)	*"excess is refundable in accordance with"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.39 (2023).

PINPOINT

N.C. Gen. Stat. § 105-449.39(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

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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. 3; 1969, c. 600, s. 22; c. 1098; 1973, c. 476, s. 193; 1979, 2nd Sess., c. 1098; 1981, c. 690, s. 3; 1985 (Reg. Sess., 1986), c. 982, s. 17; 1987, c. 315; 1989, c. 692, s. 5.7; 1991, c. 182, s. 3; c. 487, s. 3; 1998-146, s. 1; 1999-337, s. 37; 2005-435, s. 3; 2007-491, s. 40; 2010-95, s. 26(a); 2016-5, s. 4.10(a); 2023-12, s. 3.10.)

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