



CHAPTER 105

ARTICLE 36B - TAX ON MOTOR CARRIERS

N.C.G.S. § 105-449.42.

Payment of 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. 3.11 — eighth act in the lineage	21 September 2026, 03:43 UTC	d5c2b99071e76b4e34ade3ca - 76e6e0db8d9cbe2ceb66fea - 451b61242b3766ca

The tax levied by this Article is due when a quarterly return is due under G.S. 105-449.45. The amount of tax due is calculated on the amount of motor fuel or alternative fuel used by the motor carrier in its operations within this State during the quarter covered by the return. If a motor carrier is exempt from filing a return under G.S. 105-449.45(b)(2), the tax levied by this Article is due when the tax becomes collectible under G.S. 105-241.22.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
8 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	1989		2023
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1955	c. 823, s. 6	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	1979	2nd Sess., c. 1086, s. 2	AMENDED
04	1983	c. 29, s. 2	AMENDED
05	1991	c. 182, s. 4	AMENDED
06	1999	S.L. 1999-337, s. 38	AMENDED
07	2010	S.L. 2010-95, s. 26(c)	AMENDED

APPARATUS II
3 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. 105-449.45		"a quarterly return is due under"
G.S. 105-449.45(b)(2)		"exempt from filing a return under"
G.S. 105-241.22		"when the tax becomes collectible under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.42 (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. 6; 1973, c. 476, s. 193; 1979, 2nd Sess., c. 1086, s. 2; 1983, c. 29, s. 2; 1991, c. 182, s. 4; 1999-337, s. 38; 2010-95, s. 26(c); 2023-12, s. 3.11.)

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