



CHAPTER 105
ARTICLE 36B - TAX ON MOTOR CARRIERS

N.C.G.S. § 105-449.44.

How to determine the amount of fuel used
in the State; presumption of amount used.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2024-57, s. 3E.2(x) — tenth act in the lineage	21 September 2026, 04:11 UTC	d0474ada99f6c4b1d357fd12 - fed86fdc63e11cff51770f4f - 294fd2d11a4fa5c5

- § 105-449.44(a)

Calculation. - The amount of motor fuel or alternative fuel a motor carrier uses in its operations in this State for a reporting period is the number of miles the motor carrier travels in this State during that period divided by the calculated miles per gallon for the motor carrier for all qualified motor vehicles during that period.
- § 105-449.44(b)

(Effective until July 1, 2025) Presumption. - The Secretary must check returns filed under this Article against the weigh station records and other records of the Division of Motor Vehicles of the Department of Transportation and the State Highway Patrol of the Department of Public Safety concerning motor carriers to determine if motor carriers that are operating in this State are filing the returns required by this Article. If the records indicate that a motor carrier operated in this State in a quarter and either did not file a return for that quarter or understated its mileage in this State on a return filed for that quarter by at least twenty-five percent (25%), the Secretary may assess the motor carrier for an amount based on the motor carrier's presumed operations. The motor carrier is presumed to have mileage in this State equal to 10 trips of 450 miles each for each of the motor carrier's qualified motor vehicles and to have fuel usage of four miles per gallon.
- § 105-449.44(b)

(Effective July 1, 2025) Presumption. - The Secretary must check returns filed under this Article against the weigh station records and other records of the Division of Motor Vehicles of the Department of Transportation and the State Highway Patrol concerning motor carriers to determine if motor carriers that are operating in this State are filing the returns required by this Article. If the records indicate that a motor

carrier operated in this State in a quarter and either did not file a return for that quarter or understated its mileage in this State on a return filed for that quarter by at least twenty-five percent (25%), the Secretary may assess the motor carrier for an amount based on the motor carrier's presumed operations. The motor carrier is presumed to have mileage in this State equal to 10 trips of 450 miles each for each of the motor carrier's qualified motor vehicles and to have fuel usage of four miles per gallon.

§ 105-449.44(c)

Vehicles. - The number of qualified motor vehicles of a motor carrier that is licensed under this Article is the number of sets of decals issued to the carrier. The number of qualified motor vehicles of a carrier that is not licensed under this Article is the number of qualified motor vehicles licensed or registered by the motor carrier in the carrier's base state under the International Registration Plan.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
10 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.

195519902024

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

Nº	YEAR	ACT	CHARACTER
01	1955	c. 823, s. 8	ENACTED
02	1995	c. 390, s. 35	AMENDED
03	1999	S.L. 1999-337, s. 39	AMENDED
04	2000	S.L. 2000-173, s. 12	AMENDED
05	2005	S.L. 2005-435, s. 4	AMENDED
06	2008	S.L. 2008-134, s. 18	AMENDED
07	2010	S.L. 2010-95, s. 26(e)	AMENDED
08	2011	S.L. 2011-145, s. 19.1(g)	AMENDED
09	2017	S.L. 2017-204, s. 4.4(a)	AMENDED
10	2024	S.L. 2024-57, s. 3E.2(x)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.44 (2024).

PINPOINT

N.C. Gen. Stat. § 105-449.44(a) (2024).

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

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1955, c. 823, s. 8; 1995, c. 390, s. 35; 1999-337, s. 39; 2000-173, s. 12; 2005-435, s. 4; 2008-134, s. 18; 2010-95, s. 26(e); 2011-145, s. 19.1(g); 2017-204, s. 4.4(a); 2024-57, s. 3E.2(x).)

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