CHAPTER 105

ARTICLE 36B - TAX ON MOTOR CARRIERS

N.C.G.S. § 105-449.45.

Returns of carriers.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2024-28, s. 3.2 — sixteenth act in the lineage	21 September 2026, 03:37 UTC	e221afe2e838320951aa64a3 - 2e58286ec9cb9822a7f0045c - 8f042855617c9b19

§ 105-449.45(a) Return. - A motor carrier must report its operations to the Secretary on a quarterly basis unless subsection (b) of this section exempts the motor carrier from this requirement. A licensed motor carrier required to report its operations must file a return even if the person did not operate or cause to operate a qualified motor vehicle during the reporting period. A quarterly return covers a calendar quarter and is due by the last day of the month following the quarter. A return must be filed in the form required by the Secretary.

§ 105-449.45(b) Exemptions. - A motor carrier is not required to file a quarterly return if any of the following applies:

(1) All the motor carrier's operations during the quarter were made under a temporary permit issued under G.S. 105-449.49.

(2) The motor carrier is an intrastate motor carrier, as indicated on the motor carrier's application for licensure with the Secretary, and operates exclusively in North Carolina.

§ 105-449.45(c) Informational Returns. - A motor carrier must file with the Secretary any informational returns concerning its operations that the Secretary requires.

§ 105-449.45(d) Failure to File Return. - A motor carrier that fails to file a return under this section by the required date is subject to a penalty of fifty dollars ($50.00).

§ 105-449.45(d1)

Failure to Pay Tax When Due. - A motor carrier that fails to pay a tax when due is subject to a penalty of fifty dollars ($50.00), or ten percent (10%) of the tax due, whichever is greater. The Secretary shall not assess this penalty if the motor carrier files or pays in accordance with G.S. 105-236(a)(4)a. or b.

§ 105-449.45(d2)

Penalty Waiver. - The Secretary may reduce or waive a penalty as provided under G.S. 105-449.119.

§ 105-449.45(e)

Interest. - Interest on overpayments and underpayments of tax imposed on motor carriers under this Article is subject to the interest rate adopted in the International Fuel Tax Agreement.

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.

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

№	YEAR	ACT	CHARACTER
01	1955	c. 823, s. 9	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	1979	2nd Sess., c. 1086, s. 2	AMENDED
04	1979	1981 (Reg. Sess., 1982), c. 1254, s. 2	AMENDED
05	1979	1989 (Reg. Sess., 1990), c. 1050, s. 1	AMENDED
06	1991	c. 182, s. 5	AMENDED
07	1995	c. 17, s. 13.1	AMENDED
08	1998	S.L. 1998-212, s. 29A.14(q)	AMENDED
09	1999	S.L. 1999-337, s. 40	AMENDED
10	2009	S.L. 2009-445, s. 31(a)	AMENDED
11	2010	S.L. 2010-95, s. 26(f)	AMENDED
12	2016	S.L. 2016-5, s. 4.8	AMENDED

13	2017	S.L. 2017-204, s. 4.4(b)	AMENDED
14	2021	S.L. 2021-180, s. 42.13E(j)	AMENDED
15	2023	S.L. 2023-12, s. 3.12	AMENDED
16	2024	S.L. 2024-28, s. 3.2	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. 105-449.49	(b)(1)	*"under a temporary permit issued under"*
G.S. 105-236(a)(4)	(d1)	*"files or pays in accordance with"*
G.S. 105-449.119	(d2)	*"waive a penalty as provided under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.45 (2024).

PINPOINT

N.C. Gen. Stat. § 105-449.45(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

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

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. 9; 1973, c. 476, s. 193; 1979, 2nd Sess., c. 1086, s. 2; 1981 (Reg. Sess., 1982), c. 1254, s. 2; 1989 (Reg. Sess., 1990), c. 1050, s. 1; 1991, c. 182, s. 5; 1995, c. 17, s. 13.1; 1998-212, s. 29A.14(q); 1999-337, s. 40; 2009-445, s. 31(a); 2010-95, s. 26(f); 2016-5, s. 4.8; 2017-204, s. 4.4(b); 2021-180, s. 42.13E(j); 2023-12, s. 3.12; 2024-28, s. 3.2.)

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