



CHAPTER 105
ARTICLE 36B - TAX ON MOTOR CARRIERS

N.C.G.S. § 105-449.46.

Record-keeping requirements; inspection authority.

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. 3.13(a) — fourth act in the lineage	21 September 2026, 05:30 UTC	5c6d4a233bab1f73403a763e - 93bb2c833ac00c9039eb2d84 - 3f762935b9a270e6

§ 105-449.46(a) Record Keeping. - An interstate motor carrier shall maintain records in accordance with any cooperative agreements entered into in accordance with G.S. 105-449.57 and shall maintain any other information required by the Secretary. An intrastate motor carrier shall maintain records to determine the person's motor fuel or alternative fuel transactions and any other information as required by the Secretary. The intrastate motor carrier shall keep the records for four years after the date of the transaction.

§ 105-449.46(b) Inspection. - The Secretary and the Secretary's authorized agents and representatives shall have the right at any reasonable time to inspect the books and records of any motor carrier subject to the tax imposed by this Article or to the registration fee imposed by Article 3 of Chapter 20 of the General Statutes.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 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. 10	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	2005	S.L. 2005-435, s. 5	AMENDED
04	2023	S.L. 2023-12, s. 3.13(a)	AMENDED

APPARATUS II
1 AUTHORITY

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. 105-449.57	(a)	<i>"agreements entered into in accordance with"</i>

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-449.46 (2023).

PINPOINT
N.C. Gen. Stat. § 105-449.46(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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1955, c. 823, s. 10; 1973, c. 476, s. 193; 2005-435, s. 5; 2023-12, s. 3.13(a).)

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