



CHAPTER 105
ARTICLE 36B - TAX ON MOTOR CARRIERS

N.C.G.S. § 105-449.47.

Licensure of vehicles.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2023-12, s. 3.14 — seventeenth act in the lineage	RETRIEVED 21 September 2026, 02:13 UTC	SOURCE FINGERPRINT fb37bda0ed44957ba86b8da1 - 163937947d7817eeeacc298e - 51b53baea0ec2b75
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- § 105-449.47(a)

Requirement. - A motor carrier may not operate or cause to be operated in this State a qualified motor vehicle unless both the motor carrier and at least one qualified motor vehicle are licensed as provided in this subsection. This subsection applies to a motor carrier that operates a recreational vehicle that is used in connection with any business endeavor. A motor carrier that is subject to the International Fuel Tax Agreement must be licensed with the motor carrier's base state jurisdiction. A motor carrier that is not subject to the International Fuel Tax Agreement must be licensed with the Secretary for purposes of the tax imposed by this Article.
- § 105-449.47(a1)

License and Decal. - When the Secretary licenses a motor carrier, the Secretary must issue a license for the motor carrier and a set of decals for each qualified motor vehicle. A motor carrier must keep records of decals issued to it and must be able to account for all decals it receives from the Secretary. Licenses and decals issued by the Secretary are for a calendar year. All decals issued by the Secretary remain the property of the State. The Secretary may revoke a license or a decal when a motor carrier fails to comply with this Article or Article 36C or 36D of this Subchapter.
- § 105-449.47(a2)

Carrying License and Displaying Decal. - Except as provided in subsection (a3) of this section, a motor carrier must carry a copy of its current calendar year license in each qualified motor vehicle operated by the motor carrier when the vehicle is in this State. Unless operating under a temporary permit under G.S. 105-449.49 or operating under the grace period in accordance with subsection (a3) of this section, a qualified motor vehicle must clearly display one current calendar year decal on each side of the vehicle

at all times. A decal must be affixed to the qualified motor vehicle for which it was issued in the place and manner designated by the authority that issued it.

§ 105-449.47(a3)

Grace Period. - Motor carriers shall have through the last day of February to display the current calendar year decals on the qualified motor vehicle and carry a copy of its current calendar year license in the qualified motor vehicle. To be eligible for the grace period, the motor carrier shall do the following:

- (1) Hold an active motor carrier license as of December 31 of the preceding calendar year issued by the Department or issued by another jurisdiction pursuant to the International Fuel Tax Agreement.
- (2) Submit an application for licensure to the Department on or before December 31 of the preceding year.
- (3) Display the previous calendar year's decal issued by the Department or issued by another jurisdiction pursuant to the International Fuel Tax Agreement.
- (4) Carry a copy of the previous calendar year's license in the qualified motor vehicle issued by the Department or issued by another jurisdiction.

§ 105-449.47(b)

Exemption. - This section does not apply to the operation of a qualified motor vehicle that is licensed in another state and is operated temporarily in this State by a public utility, a governmental or cooperative provider of utility services, or a contractor for one of these entities for the purpose of restoring utility services in an emergency outage.

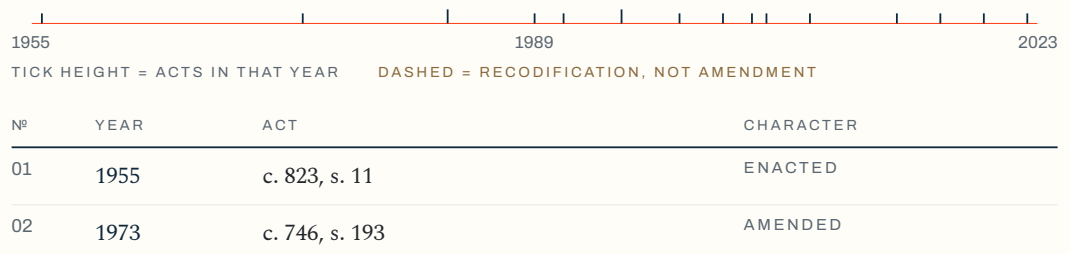
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
17 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.



03	1983	c. 713, s. 56	AMENDED
04	1983	1985 (Reg. Sess., 1986), c. 937, s. 20	AMENDED
05	1989	c. 692, s. 6.2	AMENDED
06	1991	c. 487, s. 6	AMENDED
07	1995	c. 50, s. 5	AMENDED
08	1995	c. 390, s. 18	AMENDED
09	1999	S.L. 1999-337, s. 41	AMENDED
10	2002	S.L. 2002-108, s. 3	AMENDED
11	2004	S.L. 2004-170, s. 24	AMENDED
12	2005	S.L. 2005-435, s. 6	AMENDED
13	2008	S.L. 2008-134, s. 19	AMENDED
14	2014	S.L. 2014-3, s. 9.5(c)	AMENDED
15	2017	S.L. 2017-204, s. 4.4(c)	AMENDED
16	2020	S.L. 2020-58, s. 2.10(a)	AMENDED
17	2023	S.L. 2023-12, s. 3.14	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. 105-449.49	(a2)	"operating under a temporary permit under"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-449.47 (2023).

PINPOINT
N.C. Gen. Stat. § 105-449.47(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. 11; 1973, c. 746, s. 193; 1983, c. 713, s. 56; 1985 (Reg. Sess., 1986), c. 937, s. 20; 1989, c. 692, s. 6.2; 1991, c. 487, s. 6; 1995, c. 50, s. 5; c. 390, s. 18; 1999-337, s. 41; 2002-108, s. 3; 2004-170, s. 24; 2005-435, s. 6; 2008-134, s. 19; 2014-3, s. 9.5(c); 2017-204, s. 4.4(c); 2020-58, s. 2.10(a); 2023-12, s. 3.14.)

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