



CHAPTER 105
ARTICLE 36B - TAX ON MOTOR CARRIERS

N.C.G.S. § 105-449.47A.

Denial of license application and decal issuance.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 02:54 UTC	fd1afaa1fd015d904f7ec6dd - dc062547511a9ed45af58dd5 - c812b18fc980b0c9

The Secretary may refuse to license and issue a decal to an applicant that does not meet the requirements set out in G.S. 105-449.69(b) or that has done any of the following:

- Had a license issued under Chapter 105 or Chapter 119 of the General Statutes revoked by the Secretary.
- Had a license issued by another jurisdiction, pursuant to the International Fuel Tax Agreement, revoked.
- Been convicted of fraud or misrepresentation.
- Been convicted of any other offense that indicates that the applicant may not comply with this Article if licensed and issued a decal.
- Failed to remit payment for a tax debt under Chapter 105 or Chapter 119 of the General Statutes. The term "tax debt" has the same meaning as defined in G.S. 105-243.1.
- Failed to file a return due under Chapter 105 or Chapter 119 of the General Statutes.
- Failed to maintain motor vehicle registration on the qualified motor vehicle. (2005-435, s. 7; 2008-134, s. 20; 2009-445, s. 32; 2010-95, s. 28; 2017-204, s. 4.4(d); 2019-169, s. 4.10.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
2 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. 105-449.69(b)		"meet the requirements set out in"
G.S. 105-243.1	(null)(5)	"the same meaning as defined in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.47A (2026).

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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