



CHAPTER 105  
ARTICLE 36B - TAX ON MOTOR CARRIERS

N.C.G.S. § 105-449.57.

Cooperative agreements between jurisdictions.

|                                                                          |                                                                    |                              |                                                                              |
|--------------------------------------------------------------------------|--------------------------------------------------------------------|------------------------------|------------------------------------------------------------------------------|
| SOURCE                                                                   | LAST AMENDMENT IN THIS TEXT                                        | RETRIEVED                    | SOURCE FINGERPRINT                                                           |
| General Statutes of North Carolina, as published by the General Assembly | S.L. 2016-5, ss. 4.5(b), 4.7(a), (b)<br>— fifth act in the lineage | 21 September 2026, 04:49 UTC | 7ebd4c230c39f2126a5a247b -<br>e610709b5c9abf0e0f64dd9e -<br>676008696479ff1f |

- § 105-449.57(a)

Authority. - The Secretary may enter into cooperative agreements with other jurisdictions for exchange of information in administering the tax imposed by this Article. No agreement, arrangement, declaration, or amendment to an agreement is effective until stated in writing and approved by the Secretary or the Secretary's designee.
- § 105-449.57(b)

Content. - An agreement may provide for determining the base state for motor carriers, records requirements, audit procedures, exchange of information, persons eligible for tax licensing, defining qualified motor vehicles, determining if bonding is required, specifying reporting requirements and periods, including defining uniform penalty and interest rates for late reporting, determining methods for collecting and forwarding of motor carrier taxes and penalties to another jurisdiction, and any other provisions that will facilitate the administration of the agreement.
- § 105-449.57(c)

Disclosure. - In accordance with G.S. 105-259, the Secretary may, as required by the terms of an agreement, forward to officials of another jurisdiction any information in the Department's possession relative to the administration and collection of a tax imposed on the use of motor fuel or alternative fuel by any motor carrier. The Secretary may disclose to officials of another jurisdiction the location of offices, motor vehicles, and other real and personal property of motor carriers.
- § 105-449.57(d)

Audits. - An agreement may provide for each jurisdiction to audit the records of motor carriers based in the jurisdiction to determine if the taxes due each jurisdiction are

properly reported and paid. Each jurisdiction must forward the findings of the audits performed on motor carriers based in the jurisdiction to each jurisdiction in which the carrier has taxable use of motor fuel or alternative fuel. For motor carriers not based in this State, the Secretary may utilize the audit findings received from another jurisdiction as the basis upon which to propose assessments of taxes against the carrier as though the audit had been conducted by the Secretary. Penalties and interest must be assessed at the rates provided in the agreement.

No agreement entered into pursuant to this section may preclude the Department from auditing the records of any motor carrier covered by this Chapter.

The provisions of Article 9 of this Chapter apply to any assessment or order made under this section.

**§ 105-449.57(e)**

Restriction. - The Secretary or the Secretary's designee may not enter into any agreement that would increase or decrease taxes and fees imposed under Subchapter V of Chapter 105 of the General Statutes. Any provision to the contrary is void.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I  
5 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.

| 1989                            |      | 2003                                   |           | 2016 |
|---------------------------------|------|----------------------------------------|-----------|------|
| TICK HEIGHT = ACTS IN THAT YEAR |      | DASHED = RECODIFICATION, NOT AMENDMENT |           |      |
| Nº                              | YEAR | ACT                                    | CHARACTER |      |
| 01                              | 1989 | c. 667, s. 1                           | ENACTED   |      |
| 02                              | 1993 | c. 485, s. 36                          | AMENDED   |      |
| 03                              | 1993 | 1995 (Reg. Sess., 1996), c. 647, s. 50 | AMENDED   |      |
| 04                              | 1999 | S.L. 1999-337, s. 42                   | AMENDED   |      |
| 05                              | 2016 | S.L. 2016-5, ss. 4.5(b), 4.7(a), (b)   | 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. 105-259 | (c)        | "Disclosure. - In accordance with" |

APPARATUS III

Citation

FULL SECTION  
N.C. Gen. Stat. § 105-449.57 (2016).

PINPOINT  
N.C. Gen. Stat. § 105-449.57(a) (2016).

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  
(1989, c. 667, s. 1; 1993, c. 485, s. 36; 1995 (Reg. Sess., 1996), c. 647, s. 50; 1999-337, s. 42; 2016-5, ss. 4.5(b), 4.7(a), (b).)

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