



CHAPTER 105
ARTICLE 36C - GASOLINE, DIESEL, AND BLENDS

N.C.G.S. § 105-449.61.

Tax restrictions; administration.

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. 3.15 — third act in the lineage	21 September 2026, 05:11 UTC	ad546390c5b43999a417c8f1 - 28865eafdec46f2d0818c529 - e9e1886246503f67

- § 105-449.61(a)

No Local Tax. - A county or city may not impose a tax on the sale, distribution, or use of motor fuel, except motor fuel for which a refund of the per gallon excise tax is allowed under G.S. 105-449.105A, 105-449.106(d), or 105-449.107.
- § 105-449.61(b)

No Double Tax. - The tax imposed by this Chapter applies only once on the same motor fuel.
- § 105-449.61(c)

Administration. - Article 9 of this Chapter applies to this Article.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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.

1995		2009		2023
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1995	c. 390, s. 3	ENACTED	
02	2014	S.L. 2014-3, s. 9.6	AMENDED	
03	2023	S.L. 2023-12, s. 3.15	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. 105-449.105A	(a)	"gallon excise tax is allowed under"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-449.61 (2023).

PINPOINT
N.C. Gen. Stat. § 105-449.61(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
(1995, c. 390, s. 3; 2014-3, s. 9.6; 2023-12, s. 3.15.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

