



CHAPTER 105

ARTICLE 36C - GASOLINE, DIESEL, AND BLENDS

N.C.G.S. § 105-449.75.

Licensee must notify the Secretary of discontinuance of business.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2017-204, s. 4.5(e) — third act in the lineage	21 September 2026, 07:03 UTC	4fd47634f466875c132bc472 - 406314cb422471d5a89184ea - 4e4bb918547517b9

A licensee that stops engaging in this State in the business for which the license was issued must give the Secretary written notice of the change and must surrender the license to the Secretary. The notice must give the date the change takes effect and, if the licensee has transferred the business to another by sale or otherwise, the date of the transfer and the name and address of the person to whom the business is transferred.

The licensee is responsible for all taxes for which the licensee is liable under this Article but are not yet due. If the licensee has transferred the business to another and does not give the notice required by this section, the person to whom the licensee has transferred the business is liable for the amount of any tax the licensee owed the State on the date the business was transferred. The liability of the person to whom the business is transferred is limited to the value of the property acquired from the licensee.

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		2006		2017
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1995	c. 390, s. 3	ENACTED	

02	2008	S.L. 2008-134, s. 31	AMENDED
03	2017	S.L. 2017-204, s. 4.5(e)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.75 (2017).

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; 2008-134, s. 31; 2017-204, s. 4.5(e).)

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