



CHAPTER 105

ARTICLE 36C - GASOLINE, DIESEL, AND BLENDS

N.C.G.S. § 105-449.80.

Tax rate.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2023-134, s. 42.22(a) — fourth act in the lineage	21 September 2026, 05:38 UTC	e006e04e480c9b5f51590185 - 7fc86b81b375e951286967e3 - defc87dfd1e7f0bd

§ 105-449.80(a)

Rate. - For the period that begins on January 1, 2016, and ends on June 30, 2016, the motor fuel excise tax rate is a flat rate of thirty-five cents (35¢) per gallon. For the period that begins on July 1, 2016, and ends on December 31, 2016, the motor fuel excise tax rate is a flat rate of thirty-four cents (34¢) per gallon. For the calendar years beginning on January 1, 2017, the motor fuel excise tax rate is a flat rate of thirty-four cents (34¢) per gallon, multiplied by a percentage. For calendar years beginning on or after January 1, 2018, the motor fuel excise tax rate is the amount for the preceding calendar year, multiplied by a percentage. The percentage is one hundred percent (100%) plus or minus the sum of the following:

- (1) The percentage change in population for the prior calendar year, as estimated under G.S. 143C-2-2, multiplied by seventy-five percent (75%).
- (2) The annual percentage change in the Consumer Price Index for All Urban Consumers, multiplied by twenty-five percent (25%). For purposes of this subdivision, "Consumer Price Index for All Urban Consumers" means the United States city average for energy index contained in the detailed report released in the November prior to the applicable calendar year by the Bureau of Labor Statistics of the United States Department of Labor, or data determined by the Secretary to be equivalent.

§ 105-449.80(b)

Repealed by Session Laws 2015-2, s. 2.2(a), effective January 1, 2016.

§ 105-449.80(c)

Notification. - The Secretary must notify affected taxpayers of the tax rate to be in effect for each calendar year beginning January 1.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 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	2015	S.L. 2015-2, s. 2.2(a)	AMENDED				
03	2018	S.L. 2018-5, s. 38.6(f)	AMENDED				
04	2023	S.L. 2023-134, s. 42.22(a)	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. 143C-2	(a)(1)	"prior calendar year, as estimated under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.80 (2023).

PINPOINT

N.C. Gen. Stat. § 105-449.80(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; 2015-2, s. 2.2(a); 2018-5, s. 38.6(f); 2023-134, s. 42.22(a).)

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