



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

N.C.G.S. § 105-449.81.

Excise tax on motor fuel.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2023-12, s. 3.21 — tenth act in the lineage	RETRIEVED 21 September 2026, 03:39 UTC	SOURCE FINGERPRINT 07976db20b9b2136214bcdab - 22b9509d4e6a397fe097a2cb - 51f7a2bae44bafa8
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An excise tax at the motor fuel rate is imposed on motor fuel that is:

Removed from a refinery or a terminal and, upon removal, is subject to the federal excise tax imposed by § 4081 of the Code.

Imported by a system transfer to a refinery or a terminal and, upon importation, is subject to the federal excise tax imposed by § 4081 of the Code.

Imported by a means of transfer outside the terminal transfer system for sale, use, or storage in this State and would have been subject to the federal excise tax imposed by § 4081 of the Code if it had been removed at a terminal or bulk plant rack in this State instead of imported.

Repealed by Session Laws 2007-527, s. 38(a), effective January 1, 2008.

Fuel grade ethanol or biodiesel fuel if the fuel meets at least one of the following descriptions:

- a.Is produced in this State and is removed from the storage facility at the production location.
- b.Is imported to this State by means of a transport truck, a railroad tank car, a tank wagon, or a marine vessel where fuel grade ethanol or biodiesel from the vessel is not delivered to a terminal that has been assigned a terminal control number by the Internal Revenue Service.
- c.Repealed by Session Laws 2009-445, s. 34(a), effective January 1, 2010.
- d.Is removed from the terminal transfer system and is not subject to the federal excise tax imposed by § 4081 of the Code.

Blended fuel made in this State or imported to this State.

Transferred within the terminal transfer system and is subject, upon transfer, to the federal excise tax imposed by § 4081 of the Code or is transferred to a person at a terminal who is not licensed under this Article as a supplier.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
10 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	1995	1995 (Reg. Sess., 1996), c. 647, s. 13						AMENDED		
03	2004	S.L. 2004-170, s. 30						AMENDED		
04	2007	S.L. 2007-527, s. 38(a)						AMENDED		
05	2008	S.L. 2008-134, s. 32						AMENDED		
06	2009	S.L. 2009-445, s. 34(a)						AMENDED		
07	2014	S.L. 2014-3, s. 9.7(a)						AMENDED		
08	2017	S.L. 2017-39, s. 15						AMENDED		
09	2017	S.L. 2017-204, s. 6.3(a)						AMENDED		
10	2023	S.L. 2023-12, s. 3.21						AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.81 (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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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

(1995, c. 390, s. 3; 1995 (Reg. Sess., 1996), c. 647, s. 13; 2004-170, s. 30; 2007-527, s. 38(a); 2008-134, s. 32; 2009-445, s. 34(a); 2014-3, s. 9.7(a); 2017-39, s. 15; 2017-204, s. 6.3(a); 2023-12, s. 3.21.)

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