



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

N.C.G.S. § 105-449.83A.

Liability for tax on fuel grade ethanol and biodiesel.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 05:39 UTC	SOURCE FINGERPRINT 4726a7f9a9d76bad51f76d17 - 7c82cfdabb9bd63c9421e8ca4 - 7881fb1058cc2fae
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The excise tax imposed by G.S. 105-449.81(3b) on fuel grade ethanol is payable by the refiner or fuel alcohol provider. The excise tax imposed by G.S. 105-449.81(3b) on biodiesel is payable by the refiner or the biodiesel provider. (1995 (Reg. Sess., 1996), c. 647, s. 15; 2008-134, s. 34; 2009-445, s. 34(b); 2014-3, s. 9.7(b).)

END OF SECTION TEXT

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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. 105-449.81(3b)		"The excise tax imposed by"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-449.83A (2026).

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.

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