CHAPTER 105

ARTICLE 36C - GASOLINE, DIESEL, AND BLENDS

N.C.G.S. § 105-449.86.

Tax on and liability for dyed diesel fuel used to operate certain highway vehicles.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2008-134, s. 37 — fourth act in the lineage	21 September 2026, 03:38 UTC	6616d099feaa22fa47604058 - cf7e330c4426c37e8743262f - 86480cc6182f077d

§ 105-449.86(a) Tax. - An excise tax at the motor fuel rate is imposed on dyed diesel fuel acquired to operate any of the following:

(1) Repealed by Session Laws 2003-349, s. 10.8, effective January 1, 2004.

(2) A local bus that is allowed by § 4082(b)(3) of the Code to use dyed diesel fuel.

(3) A highway vehicle that is owned by or leased to an educational organization that is not a public school and is allowed by § 4082(b)(1) or (b)(3) of the Code to use dyed diesel fuel.

(4) Repealed by Session Laws 2005-435, s. 12, effective September 27, 2005.

§ 105-449.86(b) Liability. - If the distributor of dyed diesel fuel that is taxable under this section is not liable for the tax imposed by this section, the person that acquires the fuel is liable for the tax. The distributor of dyed diesel fuel that is taxable under this section is liable for the tax imposed by this section in the following circumstances:

(1) When the person acquiring the dyed diesel fuel has storage facilities for the fuel and is therefore a bulk end-user of the fuel.

(2) When the person acquired the dyed diesel fuel from a retail outlet of the distributor by using an access card or code indicating that the person's use of the fuel is taxable under this section.

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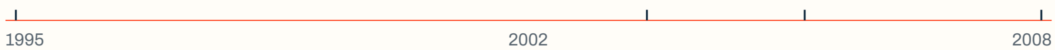
APPARATUS I
4 ACTS

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.



TICK HEIGHT = ACTS IN THAT YEAR   DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1995	c. 390, s. 3	ENACTED
02	2003	S.L. 2003-349, s. 10.8	AMENDED
03	2005	S.L. 2005-435, s. 12	AMENDED
04	2008	S.L. 2008-134, s. 37	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.86 (2008).

PINPOINT

N.C. Gen. Stat. § 105-449.86(a) (2008).

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; 2003-349, s. 10.8; 2005-435, s. 12; 2008-134, s. 37.)

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