



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

N.C.G.S. § 105-449.88.

Exemptions from the excise tax.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2023-12, s. 3.22(a) — twelfth act in the lineage	RETRIEVED 21 September 2026, 05:10 UTC	SOURCE FINGERPRINT ddd4f285664bf4469386c74c - e3339a7171d92ad398af57ff - 8780747f64e8ebc4
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The excise tax on motor fuel does not apply to the following:

Motor fuel removed, by transport truck or another means of transfer outside the terminal transfer system, from a terminal for export, if the motor fuel is removed by a licensed distributor or a licensed exporter and the supplier of the motor fuel collects tax on it at the rate of the motor fuel's destination state.

Motor fuel removed by transport truck from a terminal for export if the motor fuel is removed by a licensed distributor or licensed exporter, the supplier that is the position holder for the motor fuel sells the motor fuel to another supplier as the motor fuel crosses the terminal rack, the purchasing supplier or its customer receives the motor fuel at the terminal rack for export, and the supplier that is the position holder collects tax on the motor fuel at the rate of the motor fuel's destination state.

Motor fuel sold to the federal government for its use.

Motor fuel sold to the State for its use.

Motor fuel sold to a local board of education for use in the public school system.

Diesel that is kerosene and is sold to an airport.

Motor fuel sold to a charter school for use for charter school purposes.

Motor fuel sold to a community college for use for community college purposes.

Motor fuel sold to a county or a municipal corporation for its use.

Biodiesel that is produced by an individual for use in a private passenger vehicle registered in that individual's name pursuant to Chapter 20 of the General Statutes. For the purposes of this subdivision, the term "private passenger vehicle" has the same meaning as in G.S. 20-4.01.

Motor fuel sold to a hospital authority created under G.S. 131E-17.

Motor fuel sold to a joint agency created by interlocal agreement pursuant to G.S. 160A-462 to provide fire protection, emergency services, or police protection.

Fuel grade ethanol or biodiesel transferred between terminals within North Carolina, if the fuel grade ethanol or biodiesel is owned by the same licensed supplier.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
12 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.



Nº	YEAR	ACT	CHARACTER
01	1995	c. 390, s. 3	ENACTED
02	1995	1995 (Reg. Sess., 1996), c. 647, ss. 20, 21	AMENDED
03	1998	S.L. 1998-98, s. 28	AMENDED
04	1998	S.L. 1998-146, s. 6	AMENDED
05	2000	S.L. 2000-72, s. 2	AMENDED
06	2000	S.L. 2000-173, ss. 13(b), 15	AMENDED
07	2001	S.L. 2001-427, s. 9(a)	AMENDED
08	2002	S.L. 2002-108, s. 11	AMENDED
09	2007	S.L. 2007-524, s. 1	AMENDED
10	2016	S.L. 2016-5, s. 5.3(d)	AMENDED
11	2018	S.L. 2018-39, s. 1	AMENDED
12	2023	S.L. 2023-12, s. 3.22(a)	AMENDED

APPARATUS II
3 AUTHORITIES

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
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G.S. 20-4.01	(null)(9)	<i>"has the same meaning as in"</i>
G.S. 131E-17	(null)(10)	<i>"to a hospital authority created under"</i>
G.S. 160A-462	(null)(11)	<i>"created by interlocal agreement pursuant to"</i>

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-449.88 (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, ss. 20, 21; 1998-98, s. 28; 1998-146, s. 6; 2000-72, s. 2; 2000-173, ss. 13(b), 15; 2001-427, s. 9(a); 2002-108, s. 11; 2007-524, s. 1; 2016-5, s. 5.3(d); 2018-39, s. 1; 2023-12, s. 3.22(a).)

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