



CHAPTER 105

ARTICLE 36C - GASOLINE, DIESEL, AND BLENDS

N.C.G.S. § 105-449.90.

When tax return and payment are due.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2019-6, s. 4.12 — fifth act in the lineage	21 September 2026, 04:22 UTC	df6d57dad657036292494032 - 1ca7e06637aa85a4cab4b474 - 8d5a539e7a40229d

§ 105-449.90(a) Filing Periods. - The excise tax imposed by this Article is payable when a return is due. A return is due annually or monthly, as specified in this section. A return must be filed with the Secretary and be in the form required by the Secretary.

An annual return is due within 45 days after the end of each calendar year. An annual return covers tax liabilities that accrue in the calendar year preceding the date the return is due.

A monthly return of a person other than an occasional importer is due within 22 days after the end of each month. A monthly return of an occasional importer is due by the 3rd of each month. A monthly return covers tax liabilities that accrue in the calendar month preceding the date the return is due.

§ 105-449.90(b) Annual Filers. - A terminal operator must file an annual return for the compensating tax imposed by G.S. 105-449.85.

§ 105-449.90(c) Repealed by Session Laws 2006-162, s. 14(c), effective January 1, 2007, and applicable to motor fuel purchased on or after that date.

§ 105-449.90(d) Monthly Filers on 22nd. - The following persons must file a monthly return by the 22nd of each month:

- (1) A refiner.
- (2) A supplier.
- (3) A bonded importer.

- (4) A blender.
- (5) A tank wagon importer.
- (6) A person that incurred a liability under G.S. 105-449.86 during the preceding month for the tax on dyed diesel fuel used to operate certain highway vehicles.
- (7) A person that incurred a liability under G.S. 105-449.87 during the preceding month for the backup tax on motor fuel.

§ 105-449.90(e)

Monthly Filers on 3rd. - An occasional importer must file a monthly return by the third day of each month. An occasional importer is not required to file a return if all the motor fuel imported by the importer in a reporting period was removed at a terminal located in another state and the supplier of the fuel is an elective supplier or a permissive supplier.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

5 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

2007

2019

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. 23	AMENDED
03	1997	S.L. 1997-60, s. 11	AMENDED
04	2006	S.L. 2006-162, s. 14(c)	AMENDED
05	2019	S.L. 2019-6, s. 4.12	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. 105-449.85	(b)	<i>"for the compensating tax imposed by"</i>
G.S. 105-449.86	(d)(6)	<i>"person that incurred a liability under"</i>
G.S. 105-449.87	(d)(7)	<i>"person that incurred a liability under"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.90 (2019).

PINPOINT

N.C. Gen. Stat. § 105-449.90(a) (2019).

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; 1995 (Reg. Sess., 1996), c. 647, s. 23; 1997-60, s. 11; 2006-162, s. 14(c); 2019-6, s. 4.12.)

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