



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

N.C.G.S. § 105-449.91.

Remittance of tax to supplier.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2008-134, s. 40 — fourth act in the lineage	RETRIEVED 21 September 2026, 03:38 UTC	SOURCE FINGERPRINT fe366afb8525f09987c0c353 - 85165e014fb1e61c9bbc56ad - 68b3d75cdc5f024e
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§ 105-449.91(a) Distributor. - A distributor must remit tax due on motor fuel removed at a terminal rack to the supplier of the fuel. A licensed distributor has the right to defer the remittance of tax to the supplier, as trustee, until the date the trustee must pay the tax to this State or to another state. The time when an unlicensed distributor must remit tax to a supplier is governed by the terms of the contract between the supplier and the unlicensed distributor.

§ 105-449.91(b) Exporter. - A licensed exporter must remit tax due on motor fuel removed at a terminal rack to the supplier of the fuel. The time when a licensed exporter must remit tax to a supplier is governed by the law of the destination state of the exported motor fuel.

§ 105-449.91(c) Importer. - A licensed importer must remit tax due on motor fuel removed at a terminal rack of a permissive or an elective supplier to the supplier of the fuel. A licensed importer that removes fuel from a terminal rack of a permissive or an elective supplier has the right to defer the remittance of tax to the supplier until the date the supplier must pay the tax to this State.

§ 105-449.91(d) General. - A person who removes motor fuel at a terminal rack and is not subject to another subsection in this section must remit tax due on the motor fuel to the supplier of the fuel. The time the person must remit tax to a supplier is governed by the terms of the contract between the supplier and the person.

The method by which a person must remit tax to a supplier under this section is governed by the terms of the contract between the supplier and that person. G.S.

105-449.76 governs the cancellation of a license of a distributor, an exporter, and an importer.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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.

	1995		2002		2008
	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. 25	AMENDED		
03	1997	S.L. 1997-60, s. 12	AMENDED		
04	2008	S.L. 2008-134, s. 40	AMENDED		

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. 105-449.76	(d)	<i>"between the supplier and that person."</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.91 (2008).

PINPOINT

N.C. Gen. Stat. § 105-449.91(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; 1995 (Reg. Sess., 1996), c. 647, s. 25; 1997-60, s. 12; 2008-134, s. 40.)

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