



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

N.C.G.S. § 105-449.92.

Notice to suppliers of cancellation,
revocation, or reissuance of certain
licenses; effect of notice.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2017-204, s. 4.5(h) — fourth act in the lineage	RETRIEVED 21 September 2026, 07:03 UTC	SOURCE FINGERPRINT 4068de84e3dae15bb7614232 - 7268eea6a74f3f7b31197c5c - c0523795d147a254
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§ 105-449.92(a) Notice to Suppliers. - If the Secretary cancels or revokes a distributor's license, an exporter's license, or an importer's license, the Secretary must notify all suppliers of the cancellation or revocation. If the Secretary issues a license to a distributor, an exporter, or an importer whose license was cancelled or revoked, the Secretary must notify all suppliers of the issuance.

§ 105-449.92(b) Effect of Notice. - A supplier that sells motor fuel to a distributor after receiving notice from the Secretary that the Secretary has cancelled or revoked the distributor's license is jointly and severally liable with the distributor for any tax due on motor fuel the supplier sells to the distributor after receiving the notice. This joint and several liability does not apply to excise tax due on motor fuel sold to a previously unlicensed distributor after the supplier receives notice from the Secretary that the Secretary has issued another license to the distributor.

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		2006		2017
	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. 26			AMENDED
03	1997	S.L. 1997-60, s. 13			AMENDED
04	2017	S.L. 2017-204, s. 4.5(h)			AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.92 (2017).

PINPOINT

N.C. Gen. Stat. § 105-449.92(a) (2017).

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. 26; 1997-60, s. 13; 2017-204, s. 4.5(h).)

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