CHAPTER 105

ARTICLE 36C - GASOLINE, DIESEL, AND BLENDS

N.C.G.S. § 105-449.97.

# Deductions and discounts allowed a supplier when filing a return.


| SOURCE | LAST AMENDMENT IN THIS TEXT | RETRIEVED | SOURCE FINGERPRINT |
|---|---|---|---|
| General Statutes of North Carolina, as published by the General Assembly | S.L. 2023-12, s. 3.16 — ninth act in the lineage | 21 September 2026, 04:48 UTC | 526d39a7dff99e9a1742ef89 - 76f63a23dbe67df484b158e2 - ff49e1d8af87a497 |


**§ 105-449.97(a)** Taxes Not Remitted. - When a supplier files a return, the supplier may deduct from the amount of tax payable with the return the amount of tax any of the following licensees owes the supplier but failed to remit to the supplier:

(1) A licensed distributor.

(2) A licensed importer that removed the motor fuel on which the tax is due from a terminal of an elective or a permissive supplier.

(3) Repealed by Session Laws 1995, c. 647, s. 32.

A supplier is not liable for tax a licensee listed in this subsection owes the supplier but fails to pay. If a listed licensee pays tax owed to a supplier after the supplier deducts the amount on a return, the supplier must promptly remit the payment to the Secretary.

**§ 105-449.97(a1)** Tax Paid After Deduction. - A supplier is not liable for tax a licensee listed in subsection (a) of this section owes the supplier but fails to pay. If a listed licensee pays tax owed to a supplier after the supplier deducts the amount on a return, the supplier must promptly remit the payment to the Secretary.

**§ 105-449.97(b)** Administrative Discount. - A supplier that files a timely return and sends a timely payment may deduct from the amount of tax payable with the return an administrative discount of one-tenth of one percent (0.1%) of the amount of tax payable to this State as the trustee, not to exceed eight thousand dollars ($8,000) a month. The discount covers expenses incurred in collecting taxes on motor fuel.

**§ 105-449.97(c)**

Percentage Discount. - A supplier that sells motor fuel directly to an unlicensed distributor or to the bulk end-user, the retailer, or the user of the fuel may take the same percentage discount on the fuel that a licensed distributor may take under G.S. 105-449.93(b) when making deferred payments of tax to the supplier.

**§ 105-449.97(d)**

Taxes Paid on Exempt Retail Sales. - When filing a return, a supplier that issues or authorizes the issuance of an exempt card or code to a person that enables the person to buy motor fuel without paying tax on the fuel may deduct the amount of excise tax imposed on fuel purchased with the exempt card or code. The amount of excise tax imposed on fuel purchased with an exempt card or code is the amount that was imposed on the fuel when it was delivered to the retailer of the fuel.

**§ 105-449.97(e)**

Credit for Motor Fuel in Terminal. - When filing a return, a licensed supplier who is the position holder may take a credit for tax-paid motor fuel in the terminal system.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
9 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 | 1995 | 1995 (Reg. Sess., 1996), c. 647, ss. 31, 32 | AMENDED |
| 03 | 1997 | S.L. 1997-60, s. 15 | AMENDED |
| 04 | 1999 | S.L. 1999-438, s. 23 | AMENDED |
| 05 | 2000 | S.L. 2000-173, s. 14(c) | AMENDED |
| 06 | 2006 | S.L. 2006-162, s. 14(f) | AMENDED |
| 07 | 2008 | S.L. 2008-134, s. 42 | AMENDED |
| 08 | 2017 | S.L. 2017-204, s. 4.5(i) | AMENDED |
| 09 | 2023 | S.L. 2023-12, s. 3.16 | 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. 105-449.93(b) | (c) | *"a licensed distributor may take under"* |

APPARATUS III

## Citation

FULL SECTION

N.C. Gen. Stat. § 105-449.97 (2023).

PINPOINT

N.C. Gen. Stat. § 105-449.97(a) (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

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1995, c. 390, s. 3; 1995 (Reg. Sess., 1996), c. 647, ss. 31, 32; 1997-60, s. 15; 1999-438, s. 23; 2000-173, s. 14(c); 2006-162, s. 14(f); 2008-134, s. 42; 2017-204, s. 4.5(i); 2023-12, s. 3.16.)

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