



CHAPTER 119
ARTICLE 3 - GASOLINE AND OIL INSPECTION

N.C.G.S. § 119-18.

Inspection tax and distribution of the tax proceeds.

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. 3.20(a) — nineteenth act in the lineage	21 September 2026, 04:03 UTC	d7b1e21119be0b94f6560b15 - 75fde8d3ed912cae808d3ded - a16713b65ccf179a

- § 119-18(a) Tax. - An inspection tax of one fourth of one cent (1/4 of 1¢) per gallon is levied upon all of the fuel listed in this subsection regardless of whether the fuel is exempt from the per-gallon excise tax imposed by Article 36C or 36D of Chapter 105 of the General Statutes. The inspection tax on motor fuel is due and payable to the Secretary of Revenue on the date the per gallon excise tax on motor fuel is due and payable under Article 36C of Chapter 105 of the General Statutes. The inspection tax on alternative fuel is due and payable to the Secretary of Revenue on the date the excise tax on alternative fuel is due and payable under Article 36D of Chapter 105 of the General Statutes. The inspection tax on kerosene is payable monthly to the Secretary by a supplier that is licensed under Part 2 of Article 36C of Chapter 105 of the General Statutes and by a kerosene supplier. A monthly report is due on the date a monthly return is due under G.S. 105-449.90 and applies to kerosene sold during the preceding month by a supplier licensed under that Part and to kerosene received during the preceding month by a kerosene supplier. A kerosene terminal operator must file a return in accordance with the provisions of G.S. 105-449.90. The inspection tax on jet fuel and aviation gasoline is payable as specified by the Secretary of Revenue. A return must be in the form prescribed by, and contain information required by, the Secretary.
- (1) Motor fuel.
 - (2) Alternative fuel used to operate a highway vehicle.
 - (3) Kerosene.
 - (4) Jet fuel.

02	C.S.	s. 4856	RECODIFIED
03	1933	c. 544, s. 5	AMENDED
04	1937	c. 425, s. 5	AMENDED
05	1967	c. 1110, s. 12	AMENDED
06	1973	c. 476, s. 193	AMENDED
07	1985	c. 602, s. 2	AMENDED
08	1991	c. 636, s. 12	AMENDED
09	1991	1991 (Reg. Sess., 1992), c. 913, s. 12	AMENDED
10	1993	c. 402, s. 8	AMENDED
11	1995	c. 390, s. 23	AMENDED
12	1995	1995 (Reg. Sess., 1996), c. 647, s. 55	AMENDED
13	2003	S.L. 2003-349, ss. 10.15, 10.16	AMENDED
14	2006	S.L. 2006-162, s. 15(e)	AMENDED
15	2008	S.L. 2008-134, s. 60	AMENDED
16	2011	S.L. 2011-145, s. 28.25A(b)	AMENDED
17	2014	S.L. 2014-100, s. 34.18(b)	AMENDED
18	2017	S.L. 2017-57, s. 34.10(c)	AMENDED
19	2023	S.L. 2023-12, s. 3.20(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
G.S. 105-449.90	(a)	"a monthly return is due under"
G.S. 105-449.93	(a1)	"discount in the amount set in"
G.S. 136-76.2	(b)	"for the bridge program established under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 119-18 (2023).

PINPOINT

N.C. Gen. Stat. § 119-18(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

(1917, c. 166, s. 4; C.S., s. 4856; 1933, c. 544, s. 5; 1937, c. 425, s. 5; 1967, c. 1110, s. 12; 1973, c. 476, s. 193; 1985, c. 602, s. 2; 1991, c. 636, s. 12; 1991 (Reg. Sess., 1992), c. 913, s. 12; 1993, c. 402, s. 8; 1995, c. 390, s. 23; 1995 (Reg. Sess., 1996), c. 647, s. 55; 2003-349, ss. 10.15, 10.16; 2006-162, s. 15(e); 2008-134, s. 60; 2011-145, s. 28.25A(b); 2014-100, s. 34.18(b); 2017-57, s. 34.10(c); 2023-12, s. 3.20(a).)

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