CHAPTER 119

ARTICLE 3 - GASOLINE AND OIL INSPECTION

N.C.G.S. § 119-21.

On failure to report, Secretary may determine tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	c. 476, s. 193 — second act in the lineage	21 September 2026, 02:01 UTC	32f3270f2b1d5d66ae215e67 - 5c0b4ec5cfbcc3837044c542 - 7c26865b38a947b0

Whenever any person shall neglect or refuse to make and file any report as required by this Article, or shall file an incorrect or fraudulent report, the Secretary of Revenue shall determine after an investigation the number of gallons of kerosene oil and other motor fuel with respect to which the person has incurred liability under the tax laws of the State of North Carolina, and shall fix the amount of the taxes and penalties payable by the person under this Article accordingly. In any action or proceeding for the collection of the inspection tax for kerosene oil or motor fuel and/or any penalties or interest imposed in connection therewith, an assessment by the Secretary of Revenue of the amount of tax due, and/or interest and/or penalties due to the State, shall constitute prima facie evidence of the claim of the State; and the burden of proof shall be upon the person to show that the assessment was incorrect and contrary to law; and the Secretary of Revenue may institute action therefor in the Superior Court of Wake County, regardless of the residence of such person or the place where the default occurred.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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	1933	c. 544, s. 12	ENACTED

02	1973	c. 476, s. 193	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 119-21 (1973).

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

(1933, c. 544, s. 12; 1973, c. 476, s. 193.)

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