



CHAPTER 119
ARTICLE 3 - GASOLINE AND OIL INSPECTION

N.C.G.S. § 119-23.

Administration by Commissioner of
Agriculture; collection of fees by
Department of Revenue and payment into
State treasury; disposition of moneys by
State Treasurer.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 1998-215, s. 23(b) — sixth act in the lineage	RETRIEVED 21 September 2026, 04:13 UTC	SOURCE FINGERPRINT 6d37d30f6011532c13568e1e - eb9a7fb9767158e08f7593f2 - 25a5f88e2f50eb56
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Gasoline and oil inspection fees or taxes shall be collected by, and reports relating thereto, shall be made to, the Department of Revenue. The administration of the gasoline and oil inspection law shall otherwise be administered by the Commissioner of Agriculture. Except as provided in G.S. 119-26.1(c) and G.S. 119-39.1, all moneys received under the authority of this Article shall be paid into the State treasury and the State Treasurer shall place to the credit of the "State Highway Fund" that proportion of said funds representing inspection fees collected on highway use motor fuels, as certified monthly to the State Treasurer by the Secretary of Revenue, and the remainder of said funds shall be credited to the general fund.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
6 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.

1937					1968					1998
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT										
Nº	YEAR	ACT								CHARACTER

01	1937	c. 425, s. 6	ENACTED
02	1941	c. 36	AMENDED
03	1949	c. 1167	AMENDED
04	1963	c. 245	AMENDED
05	1973	c. 476, s. 193	AMENDED
06	1998	S.L. 1998-215, s. 23(b)	AMENDED

APPARATUS II
2 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. 119-26.1(c)		<i>"of Agriculture. Except as provided in"</i>
G.S. 119-39.1		<i>"as provided in G.S. 119-26.1(c) and"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 119-23 (1998).

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

(1937, c. 425, s. 6; 1941, c. 36; 1949, c. 1167; 1963, c. 245; 1973, c. 476, s. 193; 1998-215, s. 23(b).)

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