

17 NCAC 07B .2105 AVIATION FUEL

The gross receipts derived from the retail sale of aviation gasoline and jet fuel are subject to the combined general rate of sales and use tax, pursuant to G.S. 105-164.4(a)(15). For purposes of this Rule, gross receipts include any federal excise tax imposed on the retailer, even if the federal excise tax is listed separately on the invoice, bill of lading, or similar billing document. Gross receipts do not include federal excise taxes imposed directly on a consumer if the tax is separately stated on the invoice, bill of sale, or similar document given to the customer.

*History Note: Authority G.S. 105-164.3; 105-164.4; 105-262; 105-264;
Eff. February 1, 1976;
Amended Eff. May 1, 2009; October 1, 1993; October 1, 1991; October 1, 1990; January 3, 1984;
Readopted Eff. January 1, 2024.*