

17 NCAC 07B .4302 REFUNDS TO RAILROAD COMPANIES

(a) In General. -- Railroad companies, when applying for refunds pursuant to G.S. 105-164.14(a), shall comply with application frequency and form requirements set out in 17 NCAC 07B .4301.

(b) Railcars Not Owned by Refund Applicant -- A refund applicant's total eligible purchases shall include the repair of railroad cars used by, but not owned by the applicant regardless of the fact that the applicant may bill the owner of the railcars for repairs performed on such railroad cars. The miles that a railcar not owned by the applicant travel over the rail lines of the applicant shall be included in establishing the number of miles of operation in this State and the total number of miles of operation inside and outside this State for the calendar quarter.

(c) Railcars Owned by Refund Applicant. -- A refund applicant's total eligible purchases shall exclude repairs to railroad cars owned by the applicant, but operating on rail lines of another railroad company, regardless of the fact that the other railroad company may bill the applicant for repair parts used to maintain the applicant's railroad cars when in operation over the other railroad's rail lines. Additionally, an applicant's total eligible purchases shall exclude fuel, lubricants, repair parts, accessories, service contracts, and repair, maintenance, and installation services for which the applicant is billed by another railroad company when its railroad cars are traveling over the other railroad's rail lines.

(d) Locomotives. -- The provisions of this Rule shall also apply to locomotives.

*History Note: Authority G.S. 105-164.14; 105-262; 105-264;
Eff. February 1, 1976;
Amended Eff. October 1, 1993;
Readopted Eff. January 1, 2024.*