

SUBCHAPTER 9G - MOTOR FUELS TAX DIVISION

SECTION .0100 - APPLICATION FOR AND CANCELLATION OF LICENSE AS A DISTRIBUTOR

17 NCAC 09G .0101 DISTRIBUTORS REQUIRED TO POST BOND AND BECOME LICENSED

History Note: Authority G.S. 105-262; 105-443;
 Eff. January 1, 1983;
 Repealed Eff. January 1, 1994.

17 NCAC 09G .0102 DISTRIBUTORS CLASSIFIED ACCORDING TO TYPES OF OPERATIONS

History Note: Authority G.S. 105-262; 105-430; 105-433;
 Eff. January 1, 1983;
 Amended Eff. January 1, 1994; March 1, 1987;
 Temporary Repeal Eff. November 30, 1996;
 Repealed Eff. November 30, 1996.

17 NCAC 09G .0103 USER UNQUALIFIED

History Note: Authority G.S. 105-262; 105-430; 105-433; 105-434;
 Eff. January 1, 1983;
 Repealed Eff. October 1, 1991.

**17 NCAC 09G .0104 AMOUNT OF BOND OR IRREVOCABLE LETTER OF CREDIT REQUIRED
17 NCAC 09G .0105 TYPES OF ACCEPTABLE BONDS**

History Note: Authority G.S. 105-262; 105-433;
 Eff. January 1, 1983;
 Amended Eff. January 1, 1994; January 1, 1992; October 1, 1991; March 1, 1987;
 Temporary Repeal Eff. November 30, 1996;
 Repealed Eff. November 30, 1996.

17 NCAC 09G .0106 CANCELLATION OF LICENSE AND BOND

History Note: Authority G.S. 105-262; 105-441; 105-442;
 Eff. January 1, 1983;
 Amended Eff. March 1, 1987;
 Repealed Eff. October 1, 1991.

17 NCAC 09G .0107 IRREVOCABLE LETTER OF CREDIT

History Note: Authority G.S. 105-262; 105-433;
 Eff. January 1, 1992;
 Amended Eff. September 1, 1992;
 Temporary Repeal Eff. November 30, 1996;
 Repealed Eff. November 30, 1996.

SECTION .0200 - FIRST SALE TO LICENSED DISTRIBUTORS FROM PIPELINE OR PORT TERMINALS

17 NCAC 09G .0201 TRANSPORT SALES

History Note: Authority G.S. 105-262; 105-432; 119-17; 119-18;
 Eff. January 1, 1983;
 Amended Eff. January 1, 1994; March 1, 1987;

Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09G .0202 EXPORTS VIA COMMON CARRIER FROM TERMINALS

History Note: Authority G.S. 105-262; 105-432; 105-434; 119-17; 119-18;
Eff. January 1, 1983;
Amended Eff. January 1, 1994;
Repealed Eff. May 1, 1995.

17 NCAC 09G .0203 TRANSPORT LOADS

History Note: Authority G.S. 105-262; 105-432;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; March 1, 1987;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09G .0204 EXCHANGE AGREEMENTS

History Note: Authority G.S. 105-262; 105-432;
Eff. January 1, 1983;
Amended Eff. March 1, 1987;
Repealed Eff. October 1, 1991.

SECTION .0300 - REPORTING REQUIREMENTS

17 NCAC 09G .0301 METHODS OF REPORTING THE TAX

17 NCAC 09G .0302 TARE ALLOWANCE

17 NCAC 09G .0303 CONSIGNMENT SERVICE STATIONS

17 NCAC 09G .0304 ADDITIVES TAXABLE

History Note: Authority G.S. 105-262; 105-434; 119-17; 119-18;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; March 1, 1987;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09G .0305 ALL PURCHASES AND RECEIPTS MUST BE REPORTED

History Note: Authority G.S. 105-262; 105-434; 105-436;
Eff. January 1, 1983;
Repealed Eff. March 1, 1987.

17 NCAC 09G .0306 REPORTING INFORMATION IN PROPER REPORTING PERIOD

History Note: Authority G.S. 150-262; 105-432;
Eff. January 1, 1983;
Amended Eff. January 1, 1994;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09G .0307 REFUND ON TAX PAID MOTOR FUEL TRANSPORTED TO ANOTHER STATE

History Note: Authority G.S. 105-262; 105-446.6;

Eff. January 1, 1983;
Repealed Eff. March 1, 1987.

**SECTION .0400 - REBATES FOR FUELS SOLD TO THE UNITED STATES GOVERNMENT
AND PUBLIC SCHOOLS**

17 NCAC 09G .0401 DELIVERIES TO THE NATIONAL GUARD

History Note: Authority G.S. 105-262; 105-439;
Eff. January 1, 1983;
Repealed Eff. October 1, 1991.

17 NCAC 09G .0402 DOCUMENTING SALES TO THE UNITED STATES GOVERNMENT
17 NCAC 09G .0403 SALES TO U.S. GOVERNMENT: REFUND FORM GAS. 1206
17 NCAC 09G .0404 EXEMPTION OF MOTOR FUELS: PUBLIC SCHOOLS AND STATE AGENCIES

History Note: Authority G.S. 105-262; 105-439; 105-449; 105-449A;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; October 1, 1991; March 1, 1987;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

SECTION .0500 - REFUNDS

17 NCAC 09G .0501 NON-HIGHWAY REFUND

History Note: Authority G.S. 105-262; 105-446;
Eff. January 1, 1983;
Amended Eff. March 1, 1987;
Repealed Eff. January 1, 1994.

17 NCAC 09G .0502 NON-HIGHWAY REFUND APPLICATION INFORMATION
17 NCAC 09G .0503 NON-HIGHWAY REFUND INVOICE REQUIREMENTS
17 NCAC 09G .0504 NON-HIGHWAY USERS WITH COMMON STORAGE FACILITIES
17 NCAC 09G .0505 STATIONARY ENGINE MOUNTED ON A LICENSED MOTOR VEHICLE
17 NCAC 09G .0506 NON-HIGHWAY USERS WITH SEPARATE TANKS
17 NCAC 09G .0507 DEALERS DELIVERING FUEL INTO NON-HIGHWAY EQUIPMENT
17 NCAC 09G .0508 VEHICLES WITH SPECIAL MOBILE EQUIPMENT LICENSE
17 NCAC 09G .0509 REMOVAL OF LICENSE PLATE

History Note: Authority G.S. 105-262; 105-440; 105-446; 105-446.5;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; May 1, 1987; March 1, 1987;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09G .0510 COUNTIES: CITIES AND OTHERS: FORM GAS. 1200

History Note: Authority G.S. 105-262; 105-446.1; 105-446.3;
Eff. January 1, 1983;
Amended Eff. October 1, 1991; March 1, 1987;
Repealed Eff. January 1, 1994.

17 NCAC 09G .0511 CITY TRANSIT AND PRIVATE NON-PROFIT REFUND

History Note: Authority G.S. 105-262; 105-446.3;
Eff. January 1, 1983;
Repealed Eff. March 1, 1987.

17 NCAC 09G .0512 MUNICIPALITIES AND CONTIGUOUS MUNICIPALITIES

History Note: Authority G.S. 105-262; 105-446.3;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; May 1, 1987;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09G .0513 TAXICAB REFUNDS: FORM GAS. 1200B

History Note: Authority G.S. 105-262; 105-446.3;
Eff. January 1, 1983;
Amended Eff. March 1, 1987;
Repealed Eff. January 1, 1994.

17 NCAC 09G .0514 PROPORTIONAL REFUNDS: FORM GAS. 1200C

History Note: Authority G.S. 105-262; 105-446.5;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; March 1, 1987;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09G .0515 REFUND OF TAXES PAID ON GASOHOL: FORM GAS. 1221

History Note: Authority G.S. 105-262; 105-446.3.1;
Eff. January 1, 1983;
Repealed Eff. March 1, 1987.

17 NCAC 09G .0516 NON-HIGHWAY, CITY/COUNTY, AND TAXICAB REFUNDS

History Note: Authority G.S. 105-262; 105-446; 105-446.1; 105-446.3;
Eff. January 1, 1994;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.