

**SECTION .0400 - EXEMPTIONS: REFUNDS AND LOSSES**

**17 NCAC 09H .0401      UNITED STATES GOVERNMENT EXEMPT**  
**17 NCAC 09H .0402      NON-HIGHWAY REFUNDS**  
**17 NCAC 09H .0403      CITIES: COUNTIES AND OTHER REFUNDS**

*History Note:      Authority G.S. 105-439; 105-446; 105-446.1; 105-446.3; 105-449.24; 105-449.30; 105-449.32;*  
*Eff. January 1, 1983;*  
*Amended Eff. October 1, 1991; March 1, 1987;*  
*Repealed Eff. January 1, 1994.*