SUBCHAPTER 9H - SPECIAL FUELS TAX

SECTION .0100 - SPECIAL FUELS LICENSES

17 NCAC 09H .0101 APPLICATION FOR SUPPLIER'S LICENSE

History Note: Authority G.S. 105-262; 105-449.2 through 105-449.8; 105-449.32; Eff. January 1, 1983; Repealed Eff. October 1, 1991.

17 NCAC 09H .0102AMOUNT OF BOND OR IRREVOCABLE LETTER OF CREDIT REQUIRED17 NCAC 09H .0103TYPES OF ACCEPTABLE BONDS

History Note: Authority G.S. 105-262; 105-449.5; 105-449.32; 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 November 30, 1996; Repealed Eff.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 09H .0104 LEASE OPERATIONS

History Note: Authority G.S. 105-449.3; 105-449.21; 105-449.22; 105-449.32; Eff. January 1, 1983; Amended Eff. August 1, 1983; Repealed Eff. October 1, 1991.

17 NCAC 09H .0105 IRREVOCABLE LETTER OF CREDIT

History Note: Authority G.S. 105-449.5; 105-449.32; Eff. January 1, 1992; Amended Eff. September 1, 1992; Temporary Repeal Eff. November 30, 1996; Repealed Eff. November 30, 1996.

SECTION .0200 - CONSIGNMENT: SALES INVOICES: TAX FREE DELIVERIES: METERS: MILEAGES

17 NCAC 09H .0201 TAX DUE

History Note: Authority G.S. 105-449.16; 105-449.19; 105-449.32; Eff. January 1, 1983; Amended Eff. January 1, 1992; March 1, 1987; Repealed Eff. January 1, 1994.

17 NCAC 09H .0202COMPANY OPERATED STATIONS: DELIVERY17 NCAC 09H .0203COMMON STORAGE

History Note: Authority G.S. 105-449.16; 105-449.19; 105-449.32; 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 November 30, 1996; Repealed Eff.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 09H .0204TAX FREE DELIVERIES17 NCAC 09H .0205REFUND ON TAXPAID MOTOR FUEL TRANSPORTED TO ANOTHER STATE

History Note: Authority G.S. 105-262; 105-449.17; 105-449.31; 105-449.32; Eff. January 1, 1983; Repealed Eff. March 1, 1987.

17 NCAC 09H .0206RESELLER REQUIRED TO KEEP METER READINGS17 NCAC 09H .0207MILEAGE RECORDS: INTRASTATE VEHICLES

History Note: Authority G.S. 105-449.10; 105-449.17; 105-449.32; Eff. August 1, 1983; Amended Eff. March 1, 1987; Temporary Repeal Eff. November 30, 1996; Repealed Eff. November 30, 1996.

17 NCAC 09H .0208REPORTING SALES AND DELIVERIES OF NON-HIGHWAY DIESEL17 NCAC 09H .0209BULK USERS: PURCHASES OF NON-HIGHWAY DIESEL

History Note: Authority G.S. 105-449.17; 105-449.19; 105-449.21; 105-449.32; Eff. May 1, 1992; Amended Eff. January 1, 1994; August 3, 1992; Temporary Repeal Eff. November 30, 1996; Repealed Eff. November 30, 1996.

17 NCAC 09H .0210 COMMON STORAGE NOT PERMITTED

History Note: Authority G.S. 105-449.16; 105-449.19; 105-449.32; Eff. January 1, 1994; Temporary Repeal Eff. November 30, 1996; Repealed Eff. November 30, 1996.

SECTION .0300 - PROPANE GAS

17 NCAC 09H .0301 PROPANE GAS DISTRIBUTORS USING OR SELLING

History Note: Authority G.S. 105-449.19; 105-449.32; Eff. January 1, 1983; Amended Eff. January 1, 1992; March 1, 1987; Repealed Eff. January 1, 1994.

17 NCAC 09H .0302FUEL FROM CARGO SUPPLY TANK17 NCAC 09H .0303ODOMETER READINGS

History Note: Authority G.S. 105-449.2; 105-449.16; 105-449.19; 105-449.32; 119-17; 119-18; Eff. January 1, 1983; Amended Eff. January 1, 1994; October 1, 1991; Temporary Repeal Eff. November 30, 1996; Repealed Eff. November 30, 1996.

17 NCAC 09H .0304 TAXABLE SALES AND DELIVERIES: PROPANE GAS SUPPLIERS

History Note: Authority G.S. 105-449.16 through 105-449.17; 105-449.32; Eff. January 1, 1983; Amended Eff. October 1, 1991; March 1, 1987; Repealed Eff. January 1, 1994.

17 NCAC 09H .0305 REPORTING SALES AND DELIVERIES: PROPANE GAS SUPPLIERS

17 NCAC 09H .0306 BULK USERS: PURCHASES OF PROPANE GAS

History Note: Authority G.S. 105-449.17; 105-449.19; 105-449.21; 105-449.32; Eff. May 1, 1992; Amended Eff. January 1, 1994; August 3, 1992; Temporary Repeal Eff. November 30, 1996; Repealed Eff. November 30, 1996.

SECTION .0400 - EXEMPTIONS: REFUNDS AND LOSSES

17 NCAC 09H .0401UNITED STATES GOVERNMENT EXEMPT17 NCAC 09H .0402NON-HIGHWAY REFUNDS17 NCAC 09H .0403CITIES: 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.

17 NCAC 09H .0404 CITY TRANSIT AND PRIVATE NON-PROFIT REFUND

History Note: Authority G.S. 105-446.3; 105-449.24; 105-449.32; Eff. January 1, 1983; Repealed Eff. March 1, 1987.

17 NCAC 09H .0405LOSSES NOT REFUNDABLE17 NCAC 09H .0406TAXICAB REFUNDS17 NCAC 09H .0407PROPORTIONAL REFUNDS: FORM GAS. 1200C

History Note: Authority G.S. 105-446.3; 105-446.5; 105-449.24; 105-449.32; Eff. January 1, 1983; Amended Eff. March 1, 1987; Repealed Eff. January 1, 1994.

17 NCAC 09H .0408 EXEMPTION OF MOTOR FUELS: PUBLIC SCHOOLS AND STATE AGENCIES

History Note: Authority G.S. 105-262; 105-449; 105-449A; 105-449.24; Eff. March 1, 1987; Amended Eff. October 1, 1991; Repealed Eff. January 1, 1994.

17 NCAC 09H .0409 REFUNDS AND EXEMPTIONS

History Note: Authority G.S. 105-446; 105-446.1; 105-446.3; 105-446.5; 105-449; 105-449A; 105-449.24; 105-449.32; Eff. January 1, 1994; Temporary Repeal Eff. November 30, 1996; Repealed Eff. November 30, 1996.