

SECTION .0200 – TAX AND LIABILITY

17 NCAC 12B .0201 RACING FUEL

Racing fuel that meets all of the following requirements is not considered gasoline under G.S. 105-449.60 and is not subject to the per gallon excise tax:

- (1) Has an octane rating of 110 or higher;
- (2) Contains lead;
- (3) Does not contain detergent additives;
- (4) Does not conform to the Reid Vapor Pressure standards for reformulated or oxygenated gasoline; and
- (5) Does not meet ASTM specifications for gasoline.

History Note: Authority G.S. 105-262; 105-449.60;
Eff. August 1, 2003;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.