

SUBCHAPTER 12B – GASOLINE, DIESEL, AND BLENDS

SECTION .0100 – LICENSE AND BOND

17 NCAC 12B .0101 RESERVED

17 NCAC 12B .0102 EXPORTER'S LICENSE

An exporter of motor fuel from North Carolina that is not licensed as a distributor must have an exporter's license. An applicant for an exporter's license must meet the same licensing requirements as an applicant for a distributor's license, except the requirement of filing a bond.

History Note: Authority G.S. 105-262; 105-449.65(a)(5); 105-449.72;
Eff. August 1, 2003;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.

17 NCAC 12B .0103 LICENSED DISTRIBUTOR CONSIDERED TO BE LICENSED AS AN IMPORTER

History Note: Authority G.S. 105-262; 105-449.65; 105-449.69;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0202 effective November 1, 2002;
Expired Eff. September 1, 2016 pursuant to G.S. 150B-21.3A.

17 NCAC 12B .0104 NOTICE OF ADDITIONAL STATES

A person who imports or exports from a state different from those listed on an application for license, shall give written notification to the Secretary of the name of such state.

History Note: Authority G.S. 105-262; 105-449.69(d);
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0203 effective November 1, 2002;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.

17 NCAC 12B .0105 AMOUNT OF BOND OR IRREVOCABLE LETTER OF CREDIT REQUIRED

The amount of motor fuel bond or irrevocable letter of credit shall be rounded to the nearest one thousand dollars (\$1,000). If the amount required is exactly between two one thousand dollar (\$1,000) increments, the amount shall be rounded to the higher of the two.

History Note: Authority G.S. 105-262; 105-449.72;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0204 effective November 1, 2002;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.

17 NCAC 12B .0106 MOTOR FUEL BOND REQUIREMENTS

(a) The bond submitted to the Department pursuant to G.S. 105-449.72 shall be filed on Form GAS-1212, Motor Fuels Tax Liability Bond, and shall include the following information:

- (1) the bond number;
- (2) the Principal's legal name;
- (3) the surety company name;
- (4) the written value of bond amount;

- (5) the numeric value of bond amount;
- (6) the bond effective date;
- (7) the date the bond is executed;
- (8) the printed name, signature, and title of person authorized to legally bind Principal as follows:
 - (A) if the Principal is a corporation, the printed name, signature, and title of the corporate President, Vice President, or Treasurer, the signature and title of the corporate Secretary or Assistant Secretary shall attest to the bond, and the corporate seal shall be affixed. If a corporation does not have a corporate Secretary or corporate seal, the executed bond shall be accompanied by a letter indicating the same on corporate letterhead and signed by the corporate President;
 - (B) if the Principal is a limited liability company, the printed name, signature, and title of any member;
 - (C) if the Principal is a partnership, the printed name, signature, and title of one or more of the partners;
 - (D) if the Principal is a limited partnership, the printed name, signature, and title of a general partner; or
 - (E) if the Principal is an individual using a trade name, the printed name and signature of the individual followed by the trade name.
- (9) the printed name and signature of the Attorney-in-Fact on behalf of the surety company, and the surety's corporate seal shall be affixed; and
- (10) the bond shall be accompanied by a verified copy of the Power-of-Attorney or other authority of the person executing the same to do so on behalf of the surety.

(b) The Department shall calculate a motor fuel licensee's average monthly tax liability and set the bond amount consistent with G.S. 105-449.72(a)(2), unless the bond amount is otherwise set by G.S. 105-449.72(a)(1).

History Note: Authority G.S. 105-262; 105-449.72;
 Temporary Adoption Eff. January 1, 1996;
 Eff. March 1, 1996;
 Amended Eff. August 1, 1998;
 Recodified from 17 NCAC 09K .0205 Eff. November 1, 2002;
 Amended Eff. August 1, 2003;
 Readopted Eff. November 1, 2017.

17 NCAC 12B .0107 IRREVOCABLE LETTER OF CREDIT

The irrevocable letter of credit submitted to the Department pursuant to G.S. 105-449.72 shall be issued on the bank's letterhead and include the following:

- (1) the irrevocable letter of credit number;
- (2) the North Carolina Department of Revenue designated as the beneficiary;
- (3) the Principal name and address;
- (4) the tax type for which the irrevocable letter of credit is issued;
- (5) the coverage period including effective and expiration dates;
- (6) the liability release date, which shall be three years after the expiration date;
- (7) the credit amount;
- (8) the issuing bank's name, address, telephone number, and fax number; and
- (9) the signature, printed name, and title of authorized person issuing the irrevocable letter of credit on behalf of the issuing bank.

History Note: Authority G.S. 105-262; 105-449.72;
 Temporary Adoption Eff. January 1, 1996;
 Eff. March 1, 1996;
 Recodified from 17 NCAC 09K .0206 effective November 1, 2002;
 Readopted Eff. November 1, 2017.

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.

SECTION .0300 – PAYMENT AND REPORTING

17 NCAC 12B .0301 REPORTING INFORMATION IN THE PROPER REPORTING PERIOD

All motor fuel transactions must be reported on the tax return for the month or other filing period in which the transaction occurred and may not be carried over to a return for a subsequent period. If, after filing a return, a person discovers information that affects the return, the person must file an amended return for the affected period and must pay any tax, penalty, and interest due with the amended return.

History Note: Authority G.S. 105-262; 105-449.90;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0301 Eff. November 1, 2002;
Amended Eff. August 1, 2003;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.

SECTION .0400 – REFUNDS

17 NCAC 12B .0401 DOCUMENTING SALES TO EXEMPT ENTITIES

A distributor or another vendor that sells motor fuel to an exempt entity may document the sales using third-party vendor lists or computer runs if the lists or runs are in a format the distributor cannot alter. A person that uses vendor lists or computer runs to document sales must keep copies of sales invoices to support the exempt sales.

History Note: Authority G.S. 105-262; 105-449.105;
Temporary Adoption Eff. January 1, 1996;
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Recodified from 17 NCAC 09K .0501 Eff. November 1, 2002;
Amended Eff. August 1, 2003;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.

17 NCAC 12B .0402 CLAIM FOR REFUND FOR SALES TO EXEMPT ENTITIES

(a) A claim for refund for motor fuel purchased by or sold to an exempt entity listed in G.S. 105-449.88 shall be filed with the Department on Form GAS-1206, Motor Fuel Claim for Refund Exempt Entities. A person who submits Form GAS-1206 shall identify the type of exempt entity for which the refund is sought and shall complete the applicable Part of the form as follows:

- (1) A distributor or other vendor that sells North Carolina tax-paid motor fuel to an exempt entity at a price that does not include the per gallon excise tax shall use Part 1 of Form GAS-1206 and report the following:
 - (A) the total gallons of motor fuel sold to the exempt entity;
 - (B) the total gallons on which tare allowance was received;

- (C) the net gallons subject to refund; and
 - (D) the total refund due.
 - (2) A credit card company that issues a credit card to an exempt entity allowing the entity to purchase North Carolina tax-paid motor fuel that does not include the per gallon excise tax shall use Part 2 of Form GAS-1206 and report the following:
 - (A) the total gallons of motor fuel purchased by the exempt entity; and
 - (B) the total refund due.
 - (3) An exempt entity that purchases motor fuel in North Carolina at a price that includes the per gallon excise tax shall use Part 3 of Form GAS-1206 and report the following:
 - (A) the total gallons of motor fuel purchased; and
 - (B) the total refund due.
- (b) Sales or purchase receipts or invoices for North Carolina tax-paid motor fuel purchased by or sold to an exempt entity shall be maintained to support a claim for refund for a period of at least three years.
- (c) A separate Form GAS-1206 shall be used for each type of exempt entity for which a refund is requested.
- (d) A refund on motor fuel purchased by or sold to an exempt entity shall only be claimed by one party to the transaction.

*History Note: Authority G.S. 105-262; 105-449.105; 105-449.108;
 Temporary Adoption Eff. January 1, 1996;
 Eff. March 1, 1996;
 Recodified from 17 NCAC 09K .0502 Eff. November 1, 2002;
 Amended Eff. August 1, 2003;
 Readopted Eff. November 1, 2017.*

17 NCAC 12B .0403 OFF-HIGHWAY CLAIM FOR REFUND

- (a) A claim for refund for North Carolina tax-paid motor fuel used for an off-highway purpose shall be filed with the Department on Form GAS-1201, Motor Fuels Claim for Refund Tax-Paid Motor Fuel Used Off-Highway. A person who submits Form GAS-1201 shall complete all lines and applicable parts of the form as follows:
- (1) a beginning inventory of North Carolina tax-paid motor fuel on hand at the first day of the year for which a refund is requested;
 - (2) the total gallons of North Carolina tax-paid motor fuel that was:
 - (A) purchased during the refund period;
 - (B) used in off-highway equipment for which a refund is requested; and
 - (C) used in licensed vehicles for which no refund is requested;
 - (3) an ending inventory of North Carolina tax-paid motor fuel on hand at the end of the refund period;
 - (4) the total gallons of North Carolina tax-paid motor fuel accounted for;
 - (5) the total refund amount requested;
 - (6) a list of applicable off-highway machinery, equipment, and boats using North Carolina tax-paid motor fuel for which a refund is requested, including the type and number of machinery, equipment, or boat(s) and fuel tank capacity;
 - (7) a list of applicable motor fuel bulk storage tanks, including tank number, fuel type, whether the fuel is for highway or off-highway use, and the gallon capacity of the tank;
 - (8) a list of applicable motor vehicles owned or leased, including the make and type of vehicle, type of fuel used, and gross license weight for trucks; and
 - (9) a list of applicable farm refund information, including the type of crop and number of acres cultivated.
- (b) Receipts or invoices to support a claim for refund on North Carolina tax-paid motor fuel shall be maintained for a period of at least three years.

*History Note: Authority G.S. 105-262; 105-449.107; 105-449.108;
 Temporary Adoption Eff. January 1, 1996;
 Eff. March 1, 1996;
 Recodified from 17 NCAC 09K .0503 effective November 1, 2002;
 Readopted Eff. November 1, 2017.*

17 NCAC 12B .0404 RECORD REQUIREMENTS FOR OFF-HIGHWAY REFUND CLAIMS

(a) A receipt or invoice for each retail purchase of motor fuel made for off-highway use, shall be maintained to substantiate claims for refund, as follows:

- (1) Receipts or invoices shall contain the following information:
 - (A) the date of purchase;
 - (B) the name of both the purchaser and seller;
 - (C) the address of the seller;
 - (D) the number of gallons purchased;
 - (E) the type of fuel purchases;
 - (F) the price per gallon, the total amount paid, or both; and
 - (G) a vehicle number, equipment number, or other identifier of the vehicle or equipment being fueled.
- (2) A daily, weekly, or monthly statement of retail motor fuel purchases shall be accepted provided it is prepared by the seller and shows all of the information on each purchase of motor fuel that is required on an individual receipt or invoice.
- (3) Receipts, invoices, or statements showing alterations or erasures, and prepaid receipts or invoices, shall not be accepted.
- (4) Receipts, invoices, or statements shall be maintained to substantiate inventory at the beginning of the refund period even if no claim for refund was filed in the preceding refund period.
- (5) Receipts, invoices, or statements shall be maintained for a period of at least three years.

(b) For withdrawals of motor fuel from bulk storage for off-highway use, the following records shall be maintained for claims for refunds:

- (1) Delivery receipts or invoices that shall contain the information listed in Parts (a)(1)(A) through (a)(1)(G) of this Rule;
- (2) A monthly inventory reconciliation for each bulk tank;
- (3) The capacity of each tank; and
- (4) Withdrawal records for each bulk tank. Bulk withdrawal records shall contain the following information:
 - (A) the location of the bulk storage from which the withdrawal was made;
 - (B) the date of the withdrawal;
 - (C) the quantity of fuel withdrawn;
 - (D) the type of fuel withdrawn; and
 - (E) the vehicle number, equipment number, or other identifier of the vehicle or equipment being fueled.

History Note: Authority G.S. 105-262; 105-449.107; 105-449.121;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0504 Eff. November 1, 2002;
Amended Eff. August 1, 2003;
Readopted Eff. November 1, 2017.

17 NCAC 12B .0405 OFF-HIGHWAY USERS WITH COMMON STORAGE FACILITIES

No refund is due on motor fuel used to operate the engine of a motor vehicle licensed to travel on the streets and highways, unless otherwise provided by law. If motor fuel is used from the same storage tank from which both licensed motor vehicles and off-highway equipment are serviced, a daily use record must be kept to substantiate the amount withdrawn for licensed motor vehicles and non-licensed equipment. These records must be kept for three calendar years from the date the claim for refund was due to be filed.

History Note: Authority G.S. 105-262; 105-449.107;
Temporary Adoption Eff. January 1, 1996;
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Recodified from 17 NCAC 09K .0505 effective November 1, 2002;
Amended Eff. August 1, 2003;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.

17 NCAC 12B .0406 STATIONARY ENGINE MOUNTED ON A LICENSED MOTOR VEHICLE

No refund is due on motor fuel used to operate a stationary engine mounted on a licensed motor vehicle, except as identified in G.S. 105-449.107, if the motor fuel is used from the same storage tank mounted on the vehicle for the purpose of operating both the stationary engine and the engine used to operate a licensed motor vehicle over the streets and highways.

*History Note: Authority G.S. 105-262; 105-449.107;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0506 effective November 1, 2002;
Amended Eff. August 1, 2003;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.*

17 NCAC 12B .0407 OFF-HIGHWAY USERS WITH SEPARATE TANKS

If separate tanks are used for storage of motor fuels for highway and off-highway use, the seller must indicate on the invoices at the time of delivery whether the motor fuel is for highway or off-highway use.

*History Note: Authority G.S. 105-262; 205-449.107;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0507 effective November 1, 2002;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.*

17 NCAC 12B .0408 DEALERS DELIVERING FUEL INTO OFF-HIGHWAY EQUIPMENT

Dealers of off-highway equipment powered by motor fuel may receive a refund on motor fuel placed into their equipment provided there is no charge for the fuel when the equipment is sold. If the motor fuel is sold, the purchaser may receive a refund on the motor fuel purchased and used.

*History Note: Authority G.S. 105-262; 105-449.107;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0508 effective November 1, 2002;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.*

17 NCAC 12B .0409 VEHICLES WITH SPECIAL MOBILE EQUIPMENT LICENSE

*History Note: Authority G.S. 105-262; 105-449.107;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0509 effective November 1, 2002;
Expired Eff. September 1, 2016 pursuant to G.S. 150B-21.3A.*

17 NCAC 12B .0410 REMOVAL OF LICENSE PLATE

To obtain a refund on North Carolina tax-paid motor fuel used in vehicles that will not be operated on streets or highways, a person shall remove the vehicle license plates and surrender the plates to the Commissioner of Motor Vehicles or his agents for the period the vehicles will not be operating on the streets and highways.

*History Note: Authority G.S. 105-262; 105-449.107;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0510 effective November 1, 2002;*

Readopted Eff. November 1, 2017.

17 NCAC 12B .0411 MUNICIPAL CORPORATION AND CITY TRANSIT SYSTEM

*History Note: Authority G.S. 105-262; 105-449.88; 105-449.106;
Eff. March 1, 1996;
Amended Eff. August 1, 1998;
Recodified from 17 NCAC 09K .0511 Eff. November 1, 2002;
Amended Eff. August 1, 2003;
Expired Eff. September 1, 2016 pursuant to G.S. 150B-21.3A.*

17 NCAC 12B .0412 PROPORTIONAL REFUNDS

(a) Operators of vehicles identified in G.S. 105-449.107(b) shall file Form GAS-1200C, Motor Fuels Claim for Refund Qualified Power Takeoff Vehicles to obtain a refund of North Carolina tax-paid motor fuel used in the operation of these vehicles. A separate Form GAS-1200C shall be submitted for each type of vehicle for which a refund is requested. Form GAS-1200C shall include the following information:

- (1) the type of vehicle for which the refund is requested;
 - (2) a beginning inventory of North Carolina tax-paid motor fuel on hand at the first day of the year for which a refund is requested;
 - (3) the total gallons of North Carolina tax-paid motor fuel that was:
 - (A) purchased during the refund period;
 - (B) used in licensed vehicles for which no refund is requested;
 - (C) used to operate nonhighway equipment for which a refund is requested; and
 - (D) used to operate power takeoff vehicles including the number of vehicles and gallons of fuel used;
 - (4) an ending inventory of North Carolina tax-paid motor fuel on hand at the end of the refund period;
 - (5) the total gallons of North Carolina tax-paid motor fuel accounted for;
 - (6) the total miles operated by power takeoff vehicles during the refund period;
 - (7) the total miles operated by power takeoff vehicles outside of North Carolina during the refund period;
 - (8) the percentage of out-of-state power takeoff vehicle operations;
 - (9) the total gallons of motor fuel used in power takeoff vehicles for all operations;
 - (10) the total gallons of motor fuel used in power takeoff vehicles for operations outside of North Carolina;
 - (11) a computation of the refund amount pursuant to the terms set out in G.S. 105-449.107, and including the total refund requested;
 - (12) if applicable, a list of nonhighway equipment for which a refund is requested, including the type and number of machinery or equipment, the type of fuel used, and engine horsepower;
 - (13) if applicable, a list of tank wagon vehicles for which a refund is requested, including the make and model of vehicle, the type of fuel used, and gross registered weight; and
 - (14) if applicable, a list of motor fuel storage tanks, including the tank number, fuel type, whether the fuel is for highway or nonhighway use, and the gallon capacity of the tank.
- (b) Receipts or invoices to support a claim for refund on North Carolina tax-paid motor fuel shall be maintained for a period of at least three years.
- (c) The following records shall be maintained to support a claim for refund:
- (1) mileage records that shall include odometer or hubmeter readings;
 - (2) fuel records, by vehicle;
 - (3) the quantity of material delivered, hauled, removed or disposed of, by vehicle as follows:
 - (A) cubic yards of concrete mix delivered;
 - (B) tons of compacted waste hauled;
 - (C) tons of bulk feed, lime, or fertilizer hauled;
 - (D) tons of mulch or other similar materials hauled; or
 - (E) tons of septage removed or disposed of.
 - (4) withdrawal records kept in accordance with 17 NCAC 12B .0405, if withdrawals of motor fuel from bulk storage are used to fuel vehicles for which a refund is requested; and
 - (5) number of gallons of motor fuel used by vehicles identified in G.S. 105-449.107(b).

*History Note: Authority G.S. 105-262; 105-449.107; 105-449.108;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0512 effective November 1, 2002;
Amended Eff. August 1, 2003;
Readopted Eff. November 1, 2017.*

17 NCAC 12B .0413 NONPROFIT ORGANIZATION CLAIM FOR REFUNDS

(a) Nonprofit organizations identified in G.S. 105-449.106(a) shall file Form GAS-1200, Motor Fuels Claim for Refund Nonprofit Organizations, to obtain a refund of North Carolina tax-paid motor fuel. A nonprofit organization that submits Form GAS-1200 to request a refund shall complete all applicable lines of the form including the following:

- (1) the refund period of the claim;
- (2) the type of nonprofit organization claiming the refund;
- (3) a beginning inventory of North Carolina tax-paid motor fuel on hand at the first day of the refund period;
- (4) the total gallons of North Carolina tax-paid motor fuel that was:
 - (A) purchased by the nonprofit organization during the refund period;
 - (B) used by the nonprofit organization for which the refund is requested; and
 - (C) used by the nonprofit organization for which no refund is requested;
- (5) an ending inventory of North Carolina tax-paid motor fuel on hand at the end of the refund period; and
- (6) the total refund requested.

(b) Receipts or invoices to support a claim for refund on North Carolina tax-paid motor fuel shall be maintained for a period of at least three years.

*History Note: Authority G.S. 105-262; 105-449.106; 105-449.107; 105-449.108;
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Eff. March 1, 1996;
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Amended Eff. August 1, 2003;
Readopted Eff. November 1, 2017.*

17 NCAC 12B .0414 ELIGIBILITY FOR REFUNDS

*History Note: Authority G.S. 105-262; 105-449.121;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0514 Eff. November 1, 2002;
Amended Eff. August 1, 2003;
Repealed Eff. November 1, 2017.*

SECTION .0500 – ENFORCEMENT AND ADMINISTRATION

17 NCAC 12B .0501 RSERVED

17 NCAC 12B .0502 RECORD-KEEPING REQUIREMENTS OF BULK END-USERS, RETAILERS, AND USERS

A person who is subject to audit pursuant to G.S. 105-449.121(b) shall maintain the following records for a period of three years, as follows:

- (1) Users shall maintain:
 - (a) all fuel receipts and invoices, including fuel purchased for highway and off-highway use, tax-paid and non-tax-paid;
 - (b) quarterly odometer readings, regardless of weight classification;
 - (c) purchase and disposition dates of fleet vehicles with beginning and ending odometer readings;
 - (d) a list of current vehicles by registered gross weight; and

- (e) a list of motor carrier decals received, indicating the decals applied to vehicles and those still on hand for all qualified motor vehicles, as defined in the International Fuel Tax Agreement, whether operating interstate or intrastate.
- (2) Bulk End-Users shall maintain:
- (a) all fuel receipts, invoices, and bills of lading, including fuel purchased for highway and off-highway uses, tax paid and non-tax-paid;
 - (b) withdrawal records of highway and off-highway fuel from bulk storage;
 - (c) quarterly odometer readings, regardless of weight classification;
 - (d) purchase and disposition dates of fleet vehicles with beginning and ending odometer readings;
 - (e) a list of current vehicles by registered gross weight;
 - (f) monthly beginning and ending inventory of highway and off-highway fuel;
 - (g) a list of motor carrier decals received, indicating the decals applied to vehicles and those still on hand for all qualified motor vehicles, as defined by the International Fuel Tax Agreement, whether operating interstate or intrastate; and
 - (h) monthly totalizer meter readings.
- (3) Retailers shall maintain:
- (a) all fuel receipts, invoices, and bills of lading;
 - (b) monthly totalizer meter readings;
 - (c) fuel availability schedules;
 - (d) monthly beginning and ending inventory of highway and off-highway fuel; and
 - (e) fuel sales records.

History Note: Authority G.S. 105-262; 105-449.121;
 Temporary Adoption Eff. January 1, 1996;
 Eff. March 1, 1996;
 Amended Eff. July 1, 2000;
 Recodified from 17 NCAC 09K .0602 effective November 1, 2002;
 Readopted Eff. November 1, 2017.

17 NCAC 12B .0503 LICENSED VEHICLES USING DYED DIESEL FUEL

The penalties set out in G.S. 105-449.117 for using dyed diesel fuel in a highway vehicle that is licensed or required to be licensed may be assessed whenever the presence of dye is detected in a sample taken from the fuel tank of the vehicle.

History Note: Authority G.S. 105-262; 105-449.117;
 Eff. August 1, 2003;
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