

SECTION .0300 - PAYMENT AND REPORTING

17 NCAC 12C .0301 FUEL FROM CARGO SUPPLY TANK

(a) Alternative fuel providers using alternative fuel from their cargo supply tank to propel a motor vehicle for highway use shall report and pay alternative fuel tax and inspection tax using the miles per gallon based on the motor vehicle's cargo supply tank capacity, as follows:

<u>Tank Capacity</u>	<u>Miles Per Gallon</u>
1 thru 1,199 gallons	8 miles per gallon
1,200 thru 1,599 gallons	7 miles per gallon
1,600 thru 2,050 gallons	6 miles per gallon
2,051 thru 2,999 gallons	5 miles per gallon
3,000 gallons and above	4 miles per gallon

(b) When a separate supply tank is connected to the engine of a motor vehicle, alternative fuel tax and inspection tax shall be due on the gas gallon or diesel gallon equivalents of fuel placed into the tank.

*History Note: Authority G.S. 105-262; 105-449.137;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09L .0401 effective November 1, 2002;
Readopted Eff. November 1, 2017.*