

CHAPTER 9 - MOTOR FUELS TAXES

SUBCHAPTER 9A - DIVISIONAL RULES

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History Note: Authority G.S. 105-262; 105-430 through 105-449.56; 119-15 through 119-22; 143B-10; 143B-221;
Eff. February 1, 1976;
Repealed Eff. January 1, 1983.

SUBCHAPTER 9B - MOTOR FUELS TAX DIVISION

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17 NCAC 09B .0104	EXCHANGE AGREEMENTS

History Note: Authority G.S. 105-262; 105-431 through 105-432;
Eff. February 1, 1976;
Amended Eff. October 23, 1977;
Repealed Eff. January 1, 1983.

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History Note: Authority G.S. 105-262; 105-430; 105-433; 105-434; 105-441;
Eff. February 1, 1976;
Amended Eff. January 1, 1981;
Repealed Eff. January 1, 1983.

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History Note: Authority G.S. 105-262; 105-434;

Eff. February 1, 1976;
Repealed Eff. January 1, 1983.

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History Note: Authority G.S. 105-262; 105-439;
Eff. February 1, 1976;
Repealed Eff. January 1, 1983.

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History Note: Authority G.S. 105-262; 105-446; 105-446.1; 105-446.3; 105-446.5;
Eff. February 1, 1976;
Repealed Eff. January 1, 1983.

17 NCAC 09B .0513 TAXICAB REFUNDS: FORM GAS. 1200B
17 NCAC 09B .0514 CONCRETE MIXER REFUND: FORM GAS. 1200C

History Note: Authority G.S. 105-262; 105-446.3; 105-446.5;
Eff. January 17, 1980;
Repealed Eff. January 1, 1983.

17 NCAC 09B .0515 REFUND OF TAXES PAID ON GASOHOL: FORM GAS. 1221

History Note: Authority G.S. 105-262; 105-446.4;
Eff. January 1, 1981;
Repealed Eff. January 1, 1983.

SUBCHAPTER 9C - SPECIAL FUELS TAX

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17 NCAC 09C .0101 SPECIAL FUELS
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History Note: Authority G.S. 105-449.2; 105-449.16; 105-449.19; 105-449.32;
Eff. February 1, 1976;
Repealed Eff. January 1, 1983.

SECTION .0200 - SPECIAL FUELS LICENSES

17 NCAC 09C .0201 APPLICATION FOR SUPPLIER'S LICENSE
17 NCAC 09C .0202 AMOUNT OF BOND REQUIRED
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History Note: Authority G.S. 105-449.2 through 105-449.8; 105-449.3; 105-449.9; 105-449.10; 105-449.21;
105-449.22; 105-449.32;
Eff. February 1, 1976;
Amended Eff. October 23, 1977;
Repealed Eff. January 1, 1983.

SECTION .0300 - REPORTS

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History Note: Authority G.S. 105-449.10; 105-449.19; 105-449.21; 105-449.32;
Eff. February 1, 1976;
Amended Eff. January 17, 1980;
Repealed Eff. January 1, 1983.

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History Note: Authority G.S. 105-449.32;
Eff. February 1, 1976;
Repealed Eff. January 1, 1983.

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History Note: Authority G.S. 105-449.10; 105-449.16; 105-449.17; 105-449.19; 105-449.26; 105-449.32; 105-449.39;
Eff. February 1, 1976;
Amended Eff. October 23, 1977;

Repealed Eff. January 1, 1983.

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*History Note: Authority G.S. 105-449.2 through 105-449.8; 105-449.16 through 105-449.17; 105-449.19; 105-449.32;
Eff. February 1, 1976;
Repealed Eff. January 1, 1983.*

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*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. February 1, 1976;
Amended Eff. January 17, 1980;
Repealed Eff. January 1, 1983.*

17 NCAC 09C .0706 TAXICAB REFUNDS
17 NCAC 09C .0707 CONCRETE MIXER REFUNDS

*History Note: Authority G.S. 105-446.3; 105-446.5; 105-449.24; 105-449.32;
Eff. January 17, 1980;
Repealed Eff. January 1, 1983.*

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17 NCAC 09D .0101 OPERATIONS SUBJECT TO TAX
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*History Note: Authority G.S. 105-262; 105-449.32; 105-449.37; 105-449.45;
Eff. February 1, 1976;
Amended Eff. October 23, 1977;
Repealed Eff. January 1, 1983.*

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17 NCAC 09D .0202 WITHDRAWALS FROM BULK STORAGE

*History Note: Authority G.S. 105-262; 105-449.10; 105-449.26; 105-449.32; 105-449.39;
Eff. February 1, 1976;
Amended Eff. October 23, 1977;*

Repealed Eff. January 1, 1983.

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17 NCAC 09D .0302 REFUNDS: FORM GAS. 1280
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History Note: Authority G.S. 105-449.40; 105-262;
Eff. October 23, 1977;
Amended Eff. August 13, 1980; October 23, 1977;
Repealed Eff. January 1, 1983.

SECTION .0400 - TAX REPORTS AND MILES PER GALLON FACTORS

17 NCAC 09D .0401 QUARTERLY TAX REPORT: FORM GAS. 1276
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History Note: Authority G.S. 105-262; 105-449.39; 105-449.44 through 105-449.45;
Eff. February 1, 1976;
Amended Eff. August 12, 1976;
Repealed Eff. January 1, 1983.

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17 NCAC 09D .0501 INTERSTATE OPERATOR APPLICATION: FORM GAS. 1274
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History Note: Authority G.S. 105-262; 105-449.3; 105-449.9; 105-449.32; 105-449.37 through 105-449.56;
Eff. February 1, 1976;
Amended Eff. January 17, 1980; October 23, 1977;
Repealed Eff. January 1, 1983.

SUBCHAPTER 9E - GASOLINE: SPECIAL FUELS AND KEROSENE INSPECTION

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17 NCAC 09E .0101 PAYMENT
17 NCAC 09E .0102 COMPOUNDS

History Note: Authority G.S. 105-262; 119-18;
Eff. February 1, 1976;
Repealed Eff. January 1, 1983.

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17 NCAC 09E .0201 BOND AND LICENSE REQUIRED
17 NCAC 09E .0202 AMOUNT OF BOND REQUIRED
17 NCAC 09E .0203 TYPES OF ACCEPTABLE BONDS
17 NCAC 09E .0204 CROSSLINE REPORT: FORM GAS. 1219

History Note: Authority G.S. 105-262; 105-269.3; 119-16.2; 119-18;
Eff. February 1, 1976;
Amended Eff. October 23, 1977;
Repealed Eff. January 1, 1983.

SUBCHAPTER 9F - DIVISIONAL RULES

17 NCAC 09F .0101 LOCATION
17 NCAC 09F .0102 GENERAL PURPOSES
17 NCAC 09F .0103 DIVISIONAL ORGANIZATION

History Note: Authority G.S. 105-430 through 105-449.56; 119-15 through 119-22; 143B-10; 143B-221;
Eff. January 1, 1983;
Amended Eff. October 1, 1991; February 1, 1990; March 1, 1987;
Repealed Eff. January 1, 1994.

SUBCHAPTER 9G - MOTOR FUELS TAX DIVISION

SECTION .0100 - APPLICATION FOR AND CANCELLATION OF LICENSE AS A DISTRIBUTOR

17 NCAC 09G .0101 DISTRIBUTORS REQUIRED TO POST BOND AND BECOME LICENSED

History Note: Authority G.S. 105-262; 105-443;
Eff. January 1, 1983;
Repealed Eff. January 1, 1994.

17 NCAC 09G .0102 DISTRIBUTORS CLASSIFIED ACCORDING TO TYPES OF OPERATIONS

History Note: Authority G.S. 105-262; 105-430; 105-433;
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 09G .0103 USER UNQUALIFIED

History Note: Authority G.S. 105-262; 105-430; 105-433; 105-434;
Eff. January 1, 1983;
Repealed Eff. October 1, 1991.

17 NCAC 09G .0104 AMOUNT OF BOND OR IRREVOCABLE LETTER OF CREDIT REQUIRED
17 NCAC 09G .0105 TYPES OF ACCEPTABLE BONDS

History Note: Authority G.S. 105-262; 105-433;
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 09G .0106 CANCELLATION OF LICENSE AND BOND

*History Note: Authority G.S. 105-262; 105-441; 105-442;
Eff. January 1, 1983;
Amended Eff. March 1, 1987;
Repealed Eff. October 1, 1991.*

17 NCAC 09G .0107 IRREVOCABLE LETTER OF CREDIT

*History Note: Authority G.S. 105-262; 105-433;
Eff. January 1, 1992;
Amended Eff. September 1, 1992;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.*

SECTION .0200 - FIRST SALE TO LICENSED DISTRIBUTORS FROM PIPELINE OR PORT TERMINALS

17 NCAC 09G .0201 TRANSPORT SALES

*History Note: Authority G.S. 105-262; 105-432; 119-17; 119-18;
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 09G .0202 EXPORTS VIA COMMON CARRIER FROM TERMINALS

*History Note: Authority G.S. 105-262; 105-432; 105-434; 119-17; 119-18;
Eff. January 1, 1983;
Amended Eff. January 1, 1994;
Repealed Eff. May 1, 1995.*

17 NCAC 09G .0203 TRANSPORT LOADS

*History Note: Authority G.S. 105-262; 105-432;
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 09G .0204 EXCHANGE AGREEMENTS

*History Note: Authority G.S. 105-262; 105-432;
Eff. January 1, 1983;
Amended Eff. March 1, 1987;
Repealed Eff. October 1, 1991.*

SECTION .0300 - REPORTING REQUIREMENTS

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17 NCAC 09G .0302 TARE ALLOWANCE

17 NCAC 09G .0303 CONSIGNMENT SERVICE STATIONS

17 NCAC 09G .0304 ADDITIVES TAXABLE

History Note: Authority G.S. 105-262; 105-434; 119-17; 119-18;
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 09G .0305 ALL PURCHASES AND RECEIPTS MUST BE REPORTED

History Note: Authority G.S. 105-262; 105-434; 105-436;
Eff. January 1, 1983;
Repealed Eff. March 1, 1987.

17 NCAC 09G .0306 REPORTING INFORMATION IN PROPER REPORTING PERIOD

History Note: Authority G.S. 150-262; 105-432;
Eff. January 1, 1983;
Amended Eff. January 1, 1994;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09G .0307 REFUND ON TAX PAID MOTOR FUEL TRANSPORTED TO ANOTHER STATE

History Note: Authority G.S. 105-262; 105-446.6;
Eff. January 1, 1983;
Repealed Eff. March 1, 1987.

**SECTION .0400 - REBATES FOR FUELS SOLD TO THE UNITED STATES GOVERNMENT
AND PUBLIC SCHOOLS**

17 NCAC 09G .0401 DELIVERIES TO THE NATIONAL GUARD

History Note: Authority G.S. 105-262; 105-439;
Eff. January 1, 1983;
Repealed Eff. October 1, 1991.

17 NCAC 09G .0402 DOCUMENTING SALES TO THE UNITED STATES GOVERNMENT

17 NCAC 09G .0403 SALES TO U.S. GOVERNMENT: REFUND FORM GAS. 1206

17 NCAC 09G .0404 EXEMPTION OF MOTOR FUELS: PUBLIC SCHOOLS AND STATE AGENCIES

History Note: Authority G.S. 105-262; 105-439; 105-449; 105-449A;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; October 1, 1991; March 1, 1987;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

SECTION .0500 - REFUNDS

17 NCAC 09G .0501 NON-HIGHWAY REFUND

History Note: Authority G.S. 105-262; 105-446;
Eff. January 1, 1983;
Amended Eff. March 1, 1987;
Repealed Eff. January 1, 1994.

17 NCAC 09G .0502 NON-HIGHWAY REFUND APPLICATION INFORMATION
17 NCAC 09G .0503 NON-HIGHWAY REFUND INVOICE REQUIREMENTS
17 NCAC 09G .0504 NON-HIGHWAY USERS WITH COMMON STORAGE FACILITIES
17 NCAC 09G .0505 STATIONARY ENGINE MOUNTED ON A LICENSED MOTOR VEHICLE
17 NCAC 09G .0506 NON-HIGHWAY USERS WITH SEPARATE TANKS
17 NCAC 09G .0507 DEALERS DELIVERING FUEL INTO NON-HIGHWAY EQUIPMENT
17 NCAC 09G .0508 VEHICLES WITH SPECIAL MOBILE EQUIPMENT LICENSE
17 NCAC 09G .0509 REMOVAL OF LICENSE PLATE

History Note: Authority G.S. 105-262; 105-440; 105-446; 105-446.5;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; May 1, 1987; March 1, 1987;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09G .0510 COUNTIES: CITIES AND OTHERS: FORM GAS. 1200

History Note: Authority G.S. 105-262; 105-446.1; 105-446.3;
Eff. January 1, 1983;
Amended Eff. October 1, 1991; March 1, 1987;
Repealed Eff. January 1, 1994.

17 NCAC 09G .0511 CITY TRANSIT AND PRIVATE NON-PROFIT REFUND

History Note: Authority G.S. 105-262; 105-446.3;
Eff. January 1, 1983;
Repealed Eff. March 1, 1987.

17 NCAC 09G .0512 MUNICIPALITIES AND CONTIGUOUS MUNICIPALITIES

History Note: Authority G.S. 105-262; 105-446.3;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; May 1, 1987;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09G .0513 TAXICAB REFUNDS: FORM GAS. 1200B

History Note: Authority G.S. 105-262; 105-446.3;
Eff. January 1, 1983;
Amended Eff. March 1, 1987;
Repealed Eff. January 1, 1994.

17 NCAC 09G .0514 PROPORTIONAL REFUNDS: FORM GAS. 1200C

History Note: Authority G.S. 105-262; 105-446.5;
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 09G .0515 REFUND OF TAXES PAID ON GASOHOL: FORM GAS. 1221

History Note: Authority G.S. 105-262; 105-446.3.1;

Eff. January 1, 1983;
Repealed Eff. March 1, 1987.

17 NCAC 09G .0516 NON-HIGHWAY, CITY/COUNTY, AND TAXICAB REFUNDS

History Note: Authority G.S. 105-262; 105-446; 105-446.1; 105-446.3;
Eff. January 1, 1994;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

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 .0102 AMOUNT OF BOND OR IRREVOCABLE LETTER OF CREDIT REQUIRED
17 NCAC 09H .0103 TYPES 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 .0202 COMPANY OPERATED STATIONS: DELIVERY
17 NCAC 09H .0203 COMMON 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 .0204 TAX FREE DELIVERIES
17 NCAC 09H .0205 REFUND 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 .0206 RESELLER REQUIRED TO KEEP METER READINGS
17 NCAC 09H .0207 MILEAGE 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 .0208 REPORTING SALES AND DELIVERIES OF NON-HIGHWAY DIESEL
17 NCAC 09H .0209 BULK 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 .0302 FUEL FROM CARGO SUPPLY TANK
17 NCAC 09H .0303 ODOMETER 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 .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.*

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 .0405 LOSSES NOT REFUNDABLE
17 NCAC 09H .0406 TAXICAB REFUNDS
17 NCAC 09H .0407 PROPORTIONAL 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.

SUBCHAPTER 9I - HIGHWAY FUEL USE TAX

SECTION .0100 - OPERATIONS

17 NCAC 09I .0101 OPERATIONS SUBJECT TO TAX

History Note: Authority G.S. 105-262; 105-449.37;
Eff. January 1, 1983;
Repealed Eff. March 1, 1987.

17 NCAC 09I .0102 OPERATIONS OF VEHICLES EXCLUDED FROM REPORTS

History Note: Authority G.S. 105-262; 105-449.37; 105-449.44; 105-449.45;
Eff. January 1, 1983;
Amended Eff. August 1, 1998; January 1, 1994; January 1, 1992; February 1, 1990; March 1, 1987;
Recodified to 17 NCAC 12A .0101 effective November 1, 2002.

17 NCAC 09I .0103 REGISTRATION CARDS AND VEHICLE IDENTIFICATION MARKERS

History Note: Authority G.S. 105-262; 105-449.32; 105-449.37; 105-449.45; 105-449.47;
Eff. January 1, 1983;
Amended Eff. February 1, 1990; March 1, 1987;
Repealed Eff. January 1, 1992.

SECTION .0200 - NORTH CAROLINA FUEL PURCHASES

17 NCAC 09I .0201 N.C. RETAIL FUEL PURCHASE INVOICES

History Note: Authority G.S. 105-262; 105-449.10; 105-449.26; 105-449.32; 105-449.39;
Eff. January 1, 1983;
Amended Eff. October 1, 1991; February 1, 1990;
Recodified to 17 NCAC 12A .0201 effective November 1, 2002.

17 NCAC 09I .0202 WITHDRAWALS FROM BULK STORAGE

History Note: Authority G.S. 105-262; 105-449.39;
Eff. January 1, 1983;
Amended Eff. February 1, 1990; May 1, 1987; March 1, 1987;
Recodified to 17 NCAC 12A .0202 effective November 1, 2002.

SECTION .0300 - CREDITS AND REFUNDS

17 NCAC 09I .0301 CARRY FORWARD CREDITS

History Note: Authority G.S. 105-262; 105-449.39;
Eff. January 1, 1983;
Amended Eff. January 1, 1994;

Repealed Eff. January 1, 1999.

17 NCAC 09I .0302 REFUNDS

*History Note: Authority G.S. 105-262; 105-449.39; 105-449.40;
Eff. January 1, 1983;
Amended Eff. July 1, 2000; January 1, 1994; February 1, 1990;
Recodified to 17 NCAC 12A .0301 effective November 1, 2002.*

17 NCAC 09I .0303 AMOUNT OF BOND REQUIRED

*History Note: Authority G.S. 105-262; 105-449.40;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; January 1, 1992;
Recodified to 17 NCAC 12A .0302 effective November 1, 2002.*

17 NCAC 09I .0304 TYPES OF ACCEPTABLE BONDS

*History Note: Authority G.S. 105-262; 105-449.40;
Eff. January 1, 1983;
Amended Eff. August 1, 1998; January 1, 1992; October 1, 1991; March 1, 1987;
Recodified to 17 NCAC 12A .0303 effective November 1, 2002.*

SECTION .0400 - TAX REPORTS AND MILES PER GALLON FACTORS

17 NCAC 09I .0401 QUARTERLY TAX REPORT

*History Note: Authority G.S. 105-262; 105-449.39; 105-449.42; 105-449.44 through 105-449.45;
Eff. January 1, 1983;
Amended Eff. February 1, 1990; March 1, 1987;
Repealed Eff. January 1, 1992.*

17 NCAC 09I .0402 AVERAGE MILES PER GALLON FACTORS

*History Note: Authority G.S. 105-262; 105-449.44; 105-449.45;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; February 1, 1990; March 1, 1987;
Recodified to 17 NCAC 12A .0401 effective November 1, 2002.*

17 NCAC 09I .0403 COMPANY FACTOR: LEASE UNITS

*History Note: Authority G.S. 105-262; 105-449.44; 105-449.45;
Eff. January 1, 1983;
Amended Eff. March 1, 1987;
Recodified to 17 NCAC 12A .0402 effective November 1, 2002.*

SECTION .0500 - REGISTRATION CARDS AND IDENTIFICATION MARKERS

17 NCAC 09I .0501 APPLICATION FOR VEHICLE REGISTRATION: FORM GAS. 1274

*History Note: Authority G.S. 105-262; 105-449.3; 105-449.9; 105-449.32; 105-449.45; 105-449.47 through
105-449.48; 105-449.50;
Eff. January 1, 1983;
Amended Eff. February 1, 1990; March 1, 1987;
Repealed Eff. January 1, 1992.*

17 NCAC 09I .0502 REGISTRATION OF HEAVY VEHICLES LICENSED IN NORTH CAROLINA

History Note: Authority G.S. 20-88.01; 105-262; 105-449.3; 105-449.9; 105-449.32;
105-449.45; 105-449.47; 105-449.48; 105-449.50;
Eff. January 1, 1983;
Amended Eff. May 1, 1987; March 1, 1987;
Repealed Eff. February 1, 1990.

17 NCAC 09I .0503 PERMITS: LEASES

History Note: Authority G.S. 105-262; 105-449.37;
Eff. January 1, 1983;
Amended Eff. February 1, 1990; March 1, 1987;
Repealed Eff. January 1, 1992.

17 NCAC 09I .0504 NO VEHICLE REGISTRATION REQUIRED

History Note: Authority G.S. 105-262; 105-449.47 through 105-449.49;
Eff. January 1, 1983;
Amended Eff. July 1, 1988; May 1, 1987; March 1, 1987;
Repealed Eff. February 1, 1990.

17 NCAC 09I .0505 IMPORTANT NOTICE TO CARRIERS: FORM GAS. 1279

History Note: Authority G.S. 105-262; 105-449.39; 105-449.41 through 105-449.48;
Eff. January 1, 1983;
Repealed Eff. January 1, 1992.

17 NCAC 09I .0506 DEALER: MANUFACTURER: DRIVEAWAY: TRANSPORTER

History Note: Authority G.S. 105-262; 105-449.45; 105-449.47; 105-449.48; 105-449.50;
Eff. March 1, 1987;
Amended Eff. January 1, 1994; January 1, 1992; October 1, 1991; February 1, 1990;
Recodified to 17 NCAC 12A .0503 effective November 1, 2002.

SUBCHAPTER 9J - GASOLINE: SPECIAL FUELS AND KEROSENE INSPECTION

SECTION .0100 - FEES AND COMPOUNDS

**17 NCAC 09J .0101 PAYMENT
17 NCAC 09J .0102 COMPOUNDS**

History Note: Authority G.S. 105-262; 119-18;
Eff. January 1, 1983;
Repealed Eff. January 1, 1994.

SECTION .0200 - KEROSENE DISTRIBUTOR OR SUPPLIER

17 NCAC 09J .0201 BOND AND LICENSE REQUIRED

History Note: Authority G.S. 105-262; 105-269.3; 119-16.2;
Eff. January 1, 1983;

*Amended Eff. March 1, 1987;
Repealed Eff. January 1, 1994.*

17 NCAC 09J .0202 AMOUNT OF BOND REQUIRED

*History Note: Authority G.S. 105-262; 105-269.3; 119-16.2;
Eff. January 1, 1983;
Recodified to 17 NCAC 12D .0102 effective November 1, 2002.*

17 NCAC 09J .0203 TYPES OF ACCEPTABLE BONDS

*History Note: Authority G.S. 105-262; 105-269.3; 119-16.2;
Eff. January 1, 1983;
Amended Eff. August 1, 1998; January 1, 1992; October 1, 1992; March 1, 1987;
Recodified to 17 NCAC 12D .0103 effective November 1, 2002.*

17 NCAC 09J .0204 REPORT OF KEROSENE DISTRIBUTOR: FORM GAS. 1203S

*History Note: Authority G.S. 105-262; 105-269.3; 119-16; 119-18;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; March 1, 1987;
Repealed Eff. May 1, 1995.*

SUBCHAPTER 09K - GASOLINE, DIESEL AND BLENDS

SECTION .0100 - RESERVED FOR FUTURE CODIFICATION

SECTION .0200 - LICENSING

17 NCAC 09K .0201 EXPORTER'S LICENSE

*History Note: Authority G.S.105-262; 105-449.65(a)(5); 105-449.69; 105-449.72;
Temporary Adoption Eff. January 1, 1996;
Temporary Adoption Expired July 11, 1996.*

17 NCAC 09K .0202 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 to 17 NCAC 12B .0103 effective November 1, 2002.*

17 NCAC 09K .0203 NOTICE OF ADDITIONAL STATES

*History Note: Authority G.S. 105-262; 105-449.69(d);
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0104 effective November 1, 2002.*

17 NCAC 09K .0204 AMOUNT OF BOND OR IRREVOCABLE LETTER OF CREDIT REQUIRED

*History Note: Authority G.S. 105-262; 105-449.72;
Temporary Adoption Eff.. January 1, 1996;
Eff. March 1, 1996;*

Recodified to 17 NCAC 12B .0105 effective November 1, 2002.

17 NCAC 09K .0205 TYPES OF ACCEPTABLE BONDS

*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 to 17 NCAC 12B .0106 effective November 1, 2002.*

17 NCAC 09K .0206 IRREVOCABLE LETTER OF CREDIT

*History Note: Authority G.S. 105-262; 105-449.72;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0107 effective November 1, 2002.*

SECTION .0300 - RESERVED FOR FUTURE CODIFICATION

SECTION .0400 - PAYMENT AND REPORTING

17 NCAC 09K .0401 REPORTING INFORMATION IN THE PROPER REPORTING PERIOD

*History Note: Authority G.S. 105-262; 105-449.90;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0301 effective November 1, 2002.*

SECTION .0500 - REFUNDS

17 NCAC 09K .0501 DOCUMENTING SALES TO THE UNITED STATES GOVERNMENT

*History Note: Authority G.S. 105-262; 105-449.105;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0401 effective November 1, 2002.*

17 NCAC 09K .0502 SALES TO U.S. GOVERNMENT: REFUND FORM GAS 1206

*History Note: Authority G.S. 105-262; 105-449.105;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0402 effective November 1, 2002.*

17 NCAC 09K .0503 OFF-HIGHWAY REFUND APPLICATION INFORMATION

*History Note: Authority G.S. 105-262; 105-449.107;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0403 effective November 1, 2002.*

17 NCAC 09K .0504 OFF-HIGHWAY REFUND INVOICE REQUIREMENTS

*History Note: Authority G.S. 105-262; 105-107;
Temporary Adoption Eff. January 1, 1996;*

Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0404 effective November 1, 2002.

17 NCAC 09K .0505 OFF-HIGHWAY USERS WITH COMMON STORAGE FACILITIES

History Note: Authority G.S. 105-262; 105-449.107;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0405 effective November 1, 2002.

17 NCAC 09K .0506 STATIONARY ENGINE MOUNTED ON A LICENSED MOTOR VEHICLE

History Note: Authority G.S. 105-262; 105-449.107;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0406 effective November 1, 2002.

17 NCAC 09K .0507 OFF-HIGHWAY USERS WITH SEPARATE TANKS

History Note: Authority G.S. 105-262; 205-449.107;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0407 effective November 1, 2002.

17 NCAC 09K .0508 DEALERS DELIVERING FUEL INTO OFF-HIGHWAY EQUIPMENT

History Note: Authority G.S. 105-262; 105-449.107;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0408 effective November 1, 2002.

17 NCAC 09K .0509 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 to 17 NCAC 12B .0409 effective November 1, 2002.

17 NCAC 09K .0510 REMOVAL OF LICENSE PLATE

History Note: Authority G.S. 105-262; 105-449.107;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0410 effective November 1, 2002.

17 NCAC 09K .0511 MUNICIPAL CORPORATION AND CITY TRANSIT SYSTEM

History Note: Authority G.S. 105-262; 105-449.106;
Eff. March 1, 1996;
Amended Eff. August 1, 1998;
Recodified to 17 NCAC 12B .0411 effective November 1, 2002.

17 NCAC 09K .0512 PROPORTIONAL REFUNDS: FORM GAS 1200C

History Note: Authority G.S. 105-262; 105-449.107;

Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0412 effective November 1, 2002.

17 NCAC 09K .0513 OFF-HIGHWAY, CITY/COUNTY AND TAXICAB REFUNDS

History Note: Authority G.S. 105-262; 105-449.106; 105-449.107;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12B .0413 effective November 1, 2002.

17 NCAC 09K .0514 ELIGIBILITY FOR REFUNDS

History Note: Authority G.S. 105-262; 105, Article 36C, Part 5; 105-449.106;
Eff. August 1, 1998;
Recodified to 17 NCAC 12B .0414 effective November 1, 2002.

17 NCAC 09K .0601 RECORDS OF EXEMPT SALES

History Note: Authority G.S. 105-251; 105-252; 105-262; 105-449.61(c);
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Repealed Eff. July 1, 2000.

17 NCAC 09K .0602 RECORD-KEEPING REQUIREMENTS OF BULK-END USERS, RETAILERS, AND USERS

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 to 17 NCAC 12B .0502 effective November 1, 2002.

SECTION .0700 - RESERVED FOR FUTURE CODIFICATION

SUBCHAPTER 9L - ALTERNATIVE FUEL

SECTION .0100 - RESERVED FOR FUTURE CODIFICATION

SECTION .0200 - RESERVED FOR FUTURE CODIFICATION

SECTION .0300 - TAX AND LIABILITY

17 NCAC 09L .0301 EQUIVALENT RATE FOR COMPRESSED NATURAL GAS

History Note: Authority G.S. 105-262; 105-449.136;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12C .0201 effective November 1, 2002.

17 NCAC 09L .0302 UNBLENDED KEROSENE AS ALTERNATIVE FUEL

History Note: Authority G.S. 105-262; 105-449.130;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Repealed Eff. July 1, 1998.

SECTION .0400 - PAYMENT AND REPORTING

17 NCAC 09L .0401 FUEL FROM CARGO SUPPLY TANK

History Note: Authority G.S. 105-262; 105-449.137;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12C .0301 effective November 1, 2002.

17 NCAC 09L .0402 ODOMETER READINGS

History Note: Authority G.S. 105-262; 105-449.137;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12C .0302 effective November 1, 2002.

17 NCAC 09L .0403 REPORTING SALES AND DELIVERIES: PROPANE GAS SUPPLIERS

History Note: Authority G.S. 105-262; 105-449.137;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Repealed Eff. July 1, 2000.

17 NCAC 09L .0404 BULK-END USERS; PURCHASES OF PROPANE GAS

History Note: Authority G.S. 105-262; 105-449.138;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified to 17 NCAC 12C .0304 effective November 1, 2002.

SECTION .0500 - RESERVED FOR FUTURE CODIFICATION

SECTION .0600 - RESERVED FOR FUTURE CODIFICATION

SECTION .0700 - RESERVED FOR FUTURE CODIFICATION