

**SUBCHAPTER 9B - MOTOR FUELS TAX DIVISION**

**SECTION .0100 - FIRST SALE TO LICENSED DISTRIBUTORS FROM PIPELINE OR PORT TERMINALS**

<b>17 NCAC 09B .0101</b>	<b>TRANSPORT SALES</b>
<b>17 NCAC 09B .0102</b>	<b>EXPORTS VIA COMMON CARRIER FROM TERMINALS</b>
<b>17 NCAC 09B .0103</b>	<b>SPLIT TRANSPORT LOAD</b>
<b>17 NCAC 09B .0104</b>	<b>EXCHANGE AGREEMENTS</b>

*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Repealed Eff.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.

**SECTION .0200 - APPLICATION FOR AND CANCELLATION OF LICENSE AS A DISTRIBUTOR**

<b>17 NCAC 09B .0201</b>	<b>BOND AND LICENSE REQUIRED</b>
<b>17 NCAC 09B .0202</b>	<b>USER UNQUALIFIED</b>
<b>17 NCAC 09B .0203</b>	<b>AMOUNT OF BOND REQUIRED</b>
<b>17 NCAC 09B .0204</b>	<b>TYPES OF ACCEPTABLE BONDS</b>
<b>17 NCAC 09B .0205</b>	<b>CANCELLATION OF LICENSE AND BOND</b>

*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Repealed Eff.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.

**SECTION .0300 - GALLON TAX: REPORTS AND LOSSES**

<b>17 NCAC 09B .0301</b>	<b>METHODS OF REPORTING THE TAX</b>
<b>17 NCAC 09B .0302</b>	<b>TARE ALLOWANCE</b>
<b>17 NCAC 09B .0303</b>	<b>COMMISSION AND CONSIGNMENT SERVICE STATIONS</b>
<b>17 NCAC 09B .0304</b>	<b>ADDITIVES TAXABLE</b>
<b>17 NCAC 09B .0305</b>	<b>SUPPLIERS SALES BASIS FORM GAS. 1202S</b>
<b>17 NCAC 09B .0306</b>	<b>SUPPLIERS RECEIPTS BASIS FORM GAS. 1202R</b>
<b>17 NCAC 09B .0307</b>	<b>LOCAL LICENSED DISTRIBUTOR: FORM GAS. 1203</b>
<b>17 NCAC 09B .0308</b>	<b>CROSSLINE: FORM GAS. 1219</b>
<b>17 NCAC 09B .0309</b>	<b>SALE UPON DELIVERY DATE</b>
<b>17 NCAC 09B .0310</b>	<b>LOSSES</b>

*History Note:* Authority G.S. 105-262; 105-434;  
Eff. February 1, 1976;  
Repealed Eff. January 1, 1983.

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

<b>17 NCAC 09B .0401</b>	<b>DELIVERIES TO THE NATIONAL GUARD</b>
<b>17 NCAC 09B .0402</b>	<b>DOCUMENTING SALES TO THE UNITED STATES GOVERNMENT</b>
<b>17 NCAC 09B .0403</b>	<b>SALES TO U.S. GOVERNMENT: REFUND FORM GAS. 1206</b>

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Repealed Eff.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

**SECTION .0500 - REFUNDS**

