

**SUBCHAPTER 9C - SPECIAL FUELS TAX**

**SECTION .0100 - DEFINITIONS**

<b>17 NCAC 09C .0101</b>	<b>SPECIAL FUELS</b>
<b>17 NCAC 09C .0102</b>	<b>SUPPLIER</b>
<b>17 NCAC 09C .0103</b>	<b>USER</b>
<b>17 NCAC 09C .0104</b>	<b>USER-SELLER</b>

*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Repealed Eff.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.