

SUBCHAPTER 9C - SPECIAL FUELS TAX

SECTION .0100 - DEFINITIONS

17 NCAC 09C .0101	SPECIAL FUELS
17 NCAC 09C .0102	SUPPLIER
17 NCAC 09C .0103	USER
17 NCAC 09C .0104	USER-SELLER

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Repealed Eff.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
17 NCAC 09C .0203	TYPES OF ACCEPTABLE BONDS
17 NCAC 09C .0204	APPLICATION FOR USER LICENSE
17 NCAC 09C .0205	APPLICATION FOR USER-SELLER LICENSE
17 NCAC 09C .0206	LEASE OPERATIONS

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Repealed Eff.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

17 NCAC 09C .0301	SPECIAL FUELS SUPPLIERS REPORT: FORM GAS. 1263
17 NCAC 09C .0302	USER-SELLER'S REPORT: FORM GAS. 1264
17 NCAC 09C .0303	USER'S REPORT: FORM GAS. 1265

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Repealed Eff.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.

SECTION .0400 - INSTRUCTIONS

17 NCAC 09C .0401	SUPPLIERS: FORM GAS. 1235
17 NCAC 09C .0402	LP SUPPLIERS: FORM GAS. 1236
17 NCAC 09C .0403	USER-SELLERS AND USERS: FORM GAS. 1233
17 NCAC 09C .0404	USER-SELLER SERVICE STATIONS: FORM GAS. 1237
17 NCAC 09C .0405	USER-SELLER MOTOR CARRIER: FORM GAS. 1238

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Repealed Eff.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

**SECTION .0500 - COMMISSION OR CONSIGNMENT SERVICE STATIONS: SALES INVOICES: TAX
FREE DELIVERIES**

17 NCAC 09C .0501	TAX DUE
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17 NCAC 09C .0502 COMPANY OPERATED STATIONS: DELIVERY
17 NCAC 09C .0503 COMMON STORAGE
17 NCAC 09C .0504 RETAIL SALES INVOICES
17 NCAC 09C .0505 TAX FREE DELIVERIES

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Repealed Eff.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.

SECTION .0600 - LIQUIFIED PETROLEUM GAS

17 NCAC 09C .0601 LP GAS DISTRIBUTORS USING OR SELLING
17 NCAC 09C .0602 FUEL FROM CARGO SUPPLY TANK
17 NCAC 09C .0603 SPEEDOMETER READINGS
17 NCAC 09C .0604 TAXABLE SALES AND DELIVERIES: LP SUPPLIERS

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.

SECTION .0700 - EXEMPTIONS: REFUNDS AND LOSSES

17 NCAC 09C .0701 UNITED STATES GOVERNMENT EXEMPT
17 NCAC 09C .0702 NON-HIGHWAY REFUNDS
17 NCAC 09C .0703 CITIES: COUNTIES AND OTHER REFUNDS
17 NCAC 09C .0704 CITY TRANSIT AND PRIVATE NON-PROFIT REFUND
17 NCAC 09C .0705 LOSSES NOT REFUNDABLE

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.