

SUBCHAPTER 9D - HIGHWAY FUEL USE TAX

SECTION .0100 - OPERATIONS

- 17 NCAC 09D .0101 OPERATIONS SUBJECT TO TAX**
- 17 NCAC 09D .0102 OPERATIONS OF VEHICLES EXCLUDED FROM REPORTS**

*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Repealed Eff.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.*

SECTION .0200 - NORTH CAROLINA FUEL PURCHASES

- 17 NCAC 09D .0201 N.C. FUEL PURCHASE INVOICES**
- 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Repealed Eff.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.*

SECTION .0300 - CREDITS AND REFUNDS

- 17 NCAC 09D .0301 CARRY FORWARD CREDITS**
- 17 NCAC 09D .0302 REFUNDS: FORM GAS. 1280**
- 17 NCAC 09D .0303 AMOUNT OF BOND REQUIRED**
- 17 NCAC 09D .0304 TYPES OF ACCEPTABLE BONDS**

*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Repealed Eff.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**
- 17 NCAC 09D .0402 AVERAGE MILES PER GALLON FACTORS**
- 17 NCAC 09D .0403 COMPANY FACTOR: LEASE UNITS**

*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Repealed Eff.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.*

SECTION .0500 - REGISTRATION CARDS AND IDENTIFICATION MARKERS

- 17 NCAC 09D .0501 INTERSTATE OPERATOR APPLICATION: FORM GAS. 1274**
- 17 NCAC 09D .0502 INTRASTATE OPERATOR APPLICATION: FORM GAS. 1274A**
- 17 NCAC 09D .0503 TEMPORARY EMERGENCY OPERATION**
- 17 NCAC 09D .0504 PERMITS: LEASES**
- 17 NCAC 09D .0505 NO VEHICLE REGISTRATION REQUIRED**
- 17 NCAC 09D .0506 INSTRUCTIONS: FORM GAS. 1281-A**
- 17 NCAC 09D .0507 IMPORTANT NOTICE TO CARRIERS: FORM GAS. 1279**

History Note: Authority G.S. 105-262; 105-449.3; 105-449.9; 105-449.32; 105-449.37 through 105-449.56;
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