

Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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

- 17 NCAC 09G .0301 METHODS OF REPORTING THE TAX**
- 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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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;
 Temporaray 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.