

SUBCHAPTER 9H - SPECIAL FUELS TAX

SECTION .0100 - SPECIAL FUELS LICENSES

17 NCAC 09H .0101 APPLICATION FOR SUPPLIER'S LICENSE

History Note: Authority G.S. 105-262; 105-449.2 through 105-449.8; 105-449.32;
Eff. January 1, 1983;
Repealed Eff. October 1, 1991.

**17 NCAC 09H .0102 AMOUNT OF BOND OR IRREVOCABLE LETTER OF CREDIT REQUIRED
17 NCAC 09H .0103 TYPES OF ACCEPTABLE BONDS**

History Note: Authority G.S. 105-262; 105-449.5; 105-449.32;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; January 1, 1992; October 1, 1991; March 1, 1987;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09H .0104 LEASE OPERATIONS

History Note: Authority G.S. 105-449.3; 105-449.21; 105-449.22; 105-449.32;
Eff. January 1, 1983;
Amended Eff. August 1, 1983;
Repealed Eff. October 1, 1991.

17 NCAC 09H .0105 IRREVOCABLE LETTER OF CREDIT

History Note: Authority G.S. 105-449.5; 105-449.32;
Eff. January 1, 1992;
Amended Eff. September 1, 1992;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

SECTION .0200 - CONSIGNMENT: SALES INVOICES: TAX FREE DELIVERIES: METERS: MILEAGES

17 NCAC 09H .0201 TAX DUE

History Note: Authority G.S. 105-449.16; 105-449.19; 105-449.32;
Eff. January 1, 1983;
Amended Eff. January 1, 1992; March 1, 1987;
Repealed Eff. January 1, 1994.

**17 NCAC 09H .0202 COMPANY OPERATED STATIONS: DELIVERY
17 NCAC 09H .0203 COMMON STORAGE**

History Note: Authority G.S. 105-449.16; 105-449.19; 105-449.32;
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Repealed Eff.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 09H .0204 TAX FREE DELIVERIES
17 NCAC 09H .0205 REFUND ON TAXPAID MOTOR FUEL TRANSPORTED TO ANOTHER STATE**

History Note: Authority G.S. 105-262; 105-449.17; 105-449.31; 105-449.32;
Eff. January 1, 1983;
Repealed Eff. March 1, 1987.

17 NCAC 09H .0206 RESELLER REQUIRED TO KEEP METER READINGS
17 NCAC 09H .0207 MILEAGE RECORDS: INTRASTATE VEHICLES

History Note: Authority G.S. 105-449.10; 105-449.17; 105-449.32;
Eff. August 1, 1983;
Amended Eff. March 1, 1987;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09H .0208 REPORTING SALES AND DELIVERIES OF NON-HIGHWAY DIESEL
17 NCAC 09H .0209 BULK USERS: PURCHASES OF NON-HIGHWAY DIESEL

History Note: Authority G.S. 105-449.17; 105-449.19; 105-449.21; 105-449.32;
Eff. May 1, 1992;
Amended Eff. January 1, 1994; August 3, 1992;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09H .0210 COMMON STORAGE NOT PERMITTED

History Note: Authority G.S. 105-449.16; 105-449.19; 105-449.32;
Eff. January 1, 1994;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

SECTION .0300 - PROPANE GAS

17 NCAC 09H .0301 PROPANE GAS DISTRIBUTORS USING OR SELLING

History Note: Authority G.S. 105-449.19; 105-449.32;
Eff. January 1, 1983;
Amended Eff. January 1, 1992; March 1, 1987;
Repealed Eff. January 1, 1994.

17 NCAC 09H .0302 FUEL FROM CARGO SUPPLY TANK
17 NCAC 09H .0303 ODOMETER READINGS

History Note: Authority G.S. 105-449.2; 105-449.16; 105-449.19; 105-449.32; 119-17; 119-18;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; October 1, 1991;
Temporary Repeal Eff. November 30, 1996;
Repealed Eff. November 30, 1996.

17 NCAC 09H .0304 TAXABLE SALES AND DELIVERIES: PROPANE GAS SUPPLIERS

History Note: Authority G.S. 105-449.16 through 105-449.17; 105-449.32;
Eff. January 1, 1983;
Amended Eff. October 1, 1991; March 1, 1987;
Repealed Eff. January 1, 1994.

17 NCAC 09H .0305 REPORTING SALES AND DELIVERIES: PROPANE GAS SUPPLIERS

