

**SUBCHAPTER 9I - HIGHWAY FUEL USE TAX**

**SECTION .0100 - OPERATIONS**

**17 NCAC 09I .0101 OPERATIONS SUBJECT TO TAX**

*History Note:* Authority G.S. 105-262; 105-449.37;  
Eff. January 1, 1983;  
Repealed Eff. March 1, 1987.

**17 NCAC 09I .0102 OPERATIONS OF VEHICLES EXCLUDED FROM REPORTS**

*History Note:* Authority G.S. 105-262; 105-449.37; 105-449.44; 105-449.45;  
Eff. January 1, 1983;  
Amended Eff. August 1, 1998; January 1, 1994; January 1, 1992; February 1, 1990; March 1, 1987;  
Recodified to 17 NCAC 12A .0101 effective November 1, 2002.

**17 NCAC 09I .0103 REGISTRATION CARDS AND VEHICLE IDENTIFICATION MARKERS**

*History Note:* Authority G.S. 105-262; 105-449.32; 105-449.37; 105-449.45; 105-449.47;  
Eff. January 1, 1983;  
Amended Eff. February 1, 1990; March 1, 1987;  
Repealed Eff. January 1, 1992.

**SECTION .0200 - NORTH CAROLINA FUEL PURCHASES**

**17 NCAC 09I .0201 N.C. RETAIL FUEL PURCHASE INVOICES**

*History Note:* Authority G.S. 105-262; 105-449.10; 105-449.26; 105-449.32; 105-449.39;  
Eff. January 1, 1983;  
Amended Eff. October 1, 1991; February 1, 1990;  
Recodified to 17 NCAC 12A .0201 effective November 1, 2002.

**17 NCAC 09I .0202 WITHDRAWALS FROM BULK STORAGE**

*History Note:* Authority G.S. 105-262; 105-449.39;  
Eff. January 1, 1983;  
Amended Eff. February 1, 1990; May 1, 1987; March 1, 1987;  
Recodified to 17 NCAC 12A .0202 effective November 1, 2002.

**SECTION .0300 - CREDITS AND REFUNDS**

**17 NCAC 09I .0301 CARRY FORWARD CREDITS**

*History Note:* Authority G.S. 105-262; 105-449.39;  
Eff. January 1, 1983;  
Amended Eff. January 1, 1994;  
Repealed Eff. January 1, 1999.

**17 NCAC 09I .0302 REFUNDS**

*History Note:* Authority G.S. 105-262; 105-449.39; 105-449.40;  
Eff. January 1, 1983;  
Amended Eff. July 1, 2000; January 1, 1994; February 1, 1990;  
Recodified to 17 NCAC 12A .0301 effective November 1, 2002.

**17 NCAC 09I .0303      AMOUNT OF BOND REQUIRED**

*History Note:*    Authority G.S. 105-262; 105-449.40;  
                         Eff. January 1, 1983;  
                         Amended Eff. January 1, 1994; January 1, 1992;  
                         Recodified to 17 NCAC 12A .0302 effective November 1, 2002.

**17 NCAC 09I .0304      TYPES OF ACCEPTABLE BONDS**

*History Note:*    Authority G.S. 105-262; 105-449.40;  
                         Eff. January 1, 1983;  
                         Amended Eff. August 1, 1998; January 1, 1992; October 1, 1991; March 1, 1987;  
                         Recodified to 17 NCAC 12A .0303 effective November 1, 2002.

**SECTION .0400 - TAX REPORTS AND MILES PER GALLON FACTORS**

**17 NCAC 09I .0401      QUARTERLY TAX REPORT**

*History Note:*    Authority G.S. 105-262; 105-449.39; 105-449.42; 105-449.44 through 105-449.45;  
                         Eff. January 1, 1983;  
                         Amended Eff. February 1, 1990; March 1, 1987;  
                         Repealed Eff. January 1, 1992.

**17 NCAC 09I .0402      AVERAGE MILES PER GALLON FACTORS**

*History Note:*    Authority G.S. 105-262; 105-449.44; 105-449.45;  
                         Eff. January 1, 1983;  
                         Amended Eff. January 1, 1994; February 1, 1990; March 1, 1987;  
                         Recodified to 17 NCAC 12A .0401 effective November 1, 2002.

**17 NCAC 09I .0403      COMPANY FACTOR: LEASE UNITS**

*History Note:*    Authority G.S. 105-262; 105-449.44; 105-449.45;  
                         Eff. January 1, 1983;  
                         Amended Eff. March 1, 1987;  
                         Recodified to 17 NCAC 12A .0402 effective November 1, 2002.

**SECTION .0500 - REGISTRATION CARDS AND IDENTIFICATION MARKERS**

**17 NCAC 09I .0501      APPLICATION FOR VEHICLE REGISTRATION: FORM GAS. 1274**

*History Note:*    Authority G.S. 105-262; 105-449.3; 105-449.9; 105-449.32; 105-449.45; 105-449.47 through  
                         105-449.48; 105-449.50;  
                         Eff. January 1, 1983;  
                         Amended Eff. February 1, 1990; March 1, 1987;  
                         Repealed Eff. January 1, 1992.

**17 NCAC 09I .0502      REGISTRATION OF HEAVY VEHICLES LICENSED IN NORTH CAROLINA**

*History Note:*    Authority G.S. 20-88.01; 105-262; 105-449.3; 105-449.9; 105-449.32;  
                         105-449.45; 105-449.47; 105-449.48; 105-449.50;  
                         Eff. January 1, 1983;  
                         Amended Eff. May 1, 1987; March 1, 1987;  
                         Repealed Eff. February 1, 1990.

**17 NCAC 09I .0503 PERMITS: LEASES**

*History Note:* Authority G.S. 105-262; 105-449.37;  
Eff. January 1, 1983;  
Amended Eff. February 1, 1990; March 1, 1987;  
Repealed Eff. January 1, 1992.

**17 NCAC 09I .0504 NO VEHICLE REGISTRATION REQUIRED**

*History Note:* Authority G.S. 105-262; 105-449.47 through 105-449.49;  
Eff. January 1, 1983;  
Amended Eff. July 1, 1988; May 1, 1987; March 1, 1987;  
Repealed Eff. February 1, 1990.

**17 NCAC 09I .0505 IMPORTANT NOTICE TO CARRIERS: FORM GAS. 1279**

*History Note:* Authority G.S. 105-262; 105-449.39; 105-449.41 through 105-449.48;  
Eff. January 1, 1983;  
Repealed Eff. January 1, 1992.

**17 NCAC 09I .0506 DEALER: MANUFACTURER: DRIVEAWAY: TRANSPORTER**

*History Note:* Authority G.S. 105-262; 105-449.45; 105-449.47; 105-449.48; 105-449.50;  
Eff. March 1, 1987;  
Amended Eff. January 1, 1994; January 1, 1992; October 1, 1991; February 1, 1990;  
Recodified to 17 NCAC 12A .0503 effective November 1, 2002.