

**CHAPTER 12 – MOTOR FUEL TAX**

**SUBCHAPTER 12A – HIGHWAY FUEL USE TAX**

**SECTION .0100 - OPERATIONS**

**17 NCAC 12A .0101 OPERATIONS OF VEHICLES EXCLUDED FROM REPORTS**

Every motor carrier must report the operations of all qualified vehicles in its fleet when calculating fuel used in North Carolina pursuant to G.S. 105-449.44 for purposes of filing the report required by G.S. 105-449.45. This requirement does not apply to vehicles that operate exclusively intrastate and do not display an IFTA decal.

*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 from 17 NCAC 09I .0102 Eff. November 1, 2002;  
Amended Eff. August 1, 2003.