

**17 NCAC 12A .0202 WITHDRAWALS FROM BULK STORAGE**

(a) A motor carrier maintaining bulk storage of North Carolina tax paid motor fuel is entitled to credit on the highway fuel use tax report based on the date the fuel is put into the motor vehicle, not on the date of purchase.

(b) A motor carrier who withdraws fuel from bulk storage must maintain withdrawal records containing the following information:

- (1) Date of withdrawal;
- (2) Number of gallons;
- (3) Fuel type;
- (4) Company unit number or vehicle license plate number and state; and
- (5) Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

(c) Upon application by the motor carrier, the State may waive the requirement of unit numbers for fuel withdrawn from its own bulk storage and placed in its subject vehicles. The motor carrier must show that adequate records are maintained to distinguish fuel placed into subject vehicles from that placed into non-subject vehicles.

*History Note: Authority G.S. 105-262; 105-449.39;  
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