

## SECTION .0300 – CREDITS AND REFUNDS

### 17 NCAC 12A .0301 REFUNDS

The Secretary may make refunds without prior audit or without having been furnished a bond if the motor carrier has complied with the motor fuel tax laws and rules. All credits of at least three dollars (\$3.00) are automatically refunded and all refunds of credits under three dollars (\$3.00) must be requested in writing.

*History Note: Authority G.S. 105-262; 105-266; 105-449.39; 105-449.40;  
Eff. January 1, 1983;  
Amended Eff. July 1, 2000; January 1, 1994; February 1, 1990;  
Recodified from 17 NCAC 091 .0302 Eff. November 1, 2002;  
Amended Eff. August 1, 2003.*