

17 NCAC 12A .0402 COMPANY FACTOR: LEASE UNITS

A motor carrier leasing units from other carriers and also operating company owned units may use the company miles per gallon factor to arrive at the North Carolina fuel used for leased units provided:

- (1) The company owned equipment is similar in size, type, gross weight and engine performance;
- (2) The company owned equipment uses the same type fuel as the leased units;
- (3) The mileages are calculated from the same basis. A motor carrier using odometer readings in arriving at total and North Carolina miles on company units must also use odometer readings in arriving at miles on leased units.

*History Note: Authority G.S. 105-262; 105-449.44; 105-449.45;
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