

SECTION .0400 – REFUNDS

17 NCAC 12B .0401 DOCUMENTING SALES TO EXEMPT ENTITIES

A distributor or another vendor that sells motor fuel to an exempt entity may document the sales using third-party vendor lists or computer runs if the lists or runs are in a format the distributor cannot alter. A person that uses vendor lists or computer runs to document sales must keep copies of sales invoices to support the exempt sales.

*History Note: Authority G.S. 105-262; 105-449.105;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09K .0501 Eff. November 1, 2002;
Amended Eff. August 1, 2003.*