

17 NCAC 12B .0402 CLAIM FOR REFUND FOR SALES TO EXEMPT ENTITIES

Part 1 of Form Gas-1206 applies to a distributor or another vendor that sells tax-paid motor fuel to an exempt entity at a price that does not include the per gallon excise tax. Part 2 of Form Gas-1206 applies to a credit card company that issues a credit card to an exempt entity that allows the entity to purchase tax-paid motor fuel at a price that does not include the per gallon excise tax. Part 3 of Form Gas-1206 applies to an exempt entity that purchases motor fuel at a price that includes the per gallon excise tax. A person who submits Form Gas-1206 must complete the applicable Part of the form and submit copies of sales or purchase invoices, as appropriate, with the form.

*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 .0502 Eff. November 1, 2002;
Amended Eff. August 1, 2003.*