

**17 NCAC 12B .0405 OFF-HIGHWAY USERS WITH COMMON STORAGE FACILITIES**

No refund is due on motor fuel used to operate the engine of a motor vehicle licensed to travel on the streets and highways, unless otherwise provided by law. If motor fuel is used from the same storage tank from which both licensed motor vehicles and off-highway equipment are serviced, a daily use record must be kept to substantiate the amount withdrawn for licensed motor vehicles and non-licensed equipment. These records must be kept for three calendar years from the date the claim for refund was due to be filed.

*History Note:* Authority G.S. 105-262; 105-449.107;  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Recodified from 17 NCAC 09K .0505 effective November 1, 2002;  
Amended Eff. August 1, 2003;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.