

**17 NCAC 12B .0406      STATIONARY ENGINE MOUNTED ON A LICENSED MOTOR VEHICLE**

No refund is due on motor fuel used to operate a stationary engine mounted on a licensed motor vehicle, except as identified in G.S. 105-449.107, if the motor fuel is used from the same storage tank mounted on the vehicle for the purpose of operating both the stationary engine and the engine used to operate a licensed motor vehicle over the streets and highways.

*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 .0506 effective November 1, 2002;  
Amended Eff. August 1, 2003.*