

17 NCAC 12B .0408 DEALERS DELIVERING FUEL INTO OFF-HIGHWAY EQUIPMENT

Dealers of off-highway equipment powered by motor fuel may receive a refund on motor fuel placed into their equipment provided there is no charge for the fuel when the equipment is sold. If the motor fuel is sold, the purchaser may receive a refund on the motor fuel purchased and used.

*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 .0508 effective November 1, 2002.*