

**17 NCAC 12B .0409      VEHICLES WITH SPECIAL MOBILE EQUIPMENT LICENSE**

A claimant operating a vehicle with a special mobile equipment tag is not entitled to a refund on any fuel that is used in operating the motor vehicle on the streets and highway.

*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 .0509 effective November 1, 2002.*