

17 NCAC 12B .0410 REMOVAL OF LICENSE PLATE

(a) In order to obtain a refund, a person may remove his license plates and surrender the plates to the Commissioner of Motor Vehicles, or his agents, or the Motor Fuel Tax Division, North Carolina Department of Revenue, for the period the vehicles will not be operating on the streets and highways.

(b) Any person requesting a refund on tax paid motor fuel used in motor vehicles on which the license plates have not been removed and surrendered will have the refund claim disallowed.

*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 .0510 effective November 1, 2002.*