

**17 NCAC 12B .0410      REMOVAL OF LICENSE PLATE**

To obtain a refund on North Carolina tax-paid motor fuel used in vehicles that will not be operated on streets or highways, a person shall remove the vehicle license plates and surrender the plates to the Commissioner of Motor Vehicles or his agents for the period the vehicles will not be operating on 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 .0510 effective November 1, 2002;  
Readopted Eff. November 1, 2017.*