

17 NCAC 12B .0502 RECORD-KEEPING REQUIREMENTS OF BULK END-USERS, RETAILERS, AND USERS

A person who is subject to audit pursuant to G.S. 105-449.121(b) shall maintain the following records for a period of three years, as follows:

- (1) Users shall maintain:
 - (a) all fuel receipts and invoices, including fuel purchased for highway and off-highway use, tax-paid and non-tax-paid;
 - (b) quarterly odometer readings, regardless of weight classification;
 - (c) purchase and disposition dates of fleet vehicles with beginning and ending odometer readings;
 - (d) a list of current vehicles by registered gross weight; and
 - (e) a list of motor carrier decals received, indicating the decals applied to vehicles and those still on hand for all qualified motor vehicles, as defined in the International Fuel Tax Agreement, whether operating interstate or intrastate.
- (2) Bulk End-Users shall maintain:
 - (a) all fuel receipts, invoices, and bills of lading, including fuel purchased for highway and off-highway uses, tax paid and non-tax-paid;
 - (b) withdrawal records of highway and off-highway fuel from bulk storage;
 - (c) quarterly odometer readings, regardless of weight classification;
 - (d) purchase and disposition dates of fleet vehicles with beginning and ending odometer readings;
 - (e) a list of current vehicles by registered gross weight;
 - (f) monthly beginning and ending inventory of highway and off-highway fuel;
 - (g) a list of motor carrier decals received, indicating the decals applied to vehicles and those still on hand for all qualified motor vehicles, as defined by the International Fuel Tax Agreement, whether operating interstate or intrastate; and
 - (h) monthly totalizer meter readings.
- (3) Retailers shall maintain:
 - (a) all fuel receipts, invoices, and bills of lading;
 - (b) monthly totalizer meter readings;
 - (c) fuel availability schedules;
 - (d) monthly beginning and ending inventory of highway and off-highway fuel; and
 - (e) fuel sales records.

*History Note: Authority G.S. 105-262; 105-449.121;
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