

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 58

Short Title: Uniform Fuel Use Tax Form.

(Public)

Sponsors: Representative Lilley.

Referred to: Finance.

January 23, 1989

A BILL TO BE ENTITLED

AN ACT TO MAKE CONFORMING CHANGES TO THE MOTOR CARRIER FUEL
USE TAX SO THAT A UNIFORM TAX REPORTING FORM MAY BE
ADOPTED.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-449.37 reads as rewritten:

"§ 105-449.37. Definitions; tax liability.

(a) As used in this Article unless the context clearly requires otherwise:

(1) 'Motor carrier' means every person, firm, or corporation who operates or causes to be operated on any highway in this State a ~~passenger-motor vehicle used, designed, or maintained for transportation of persons or property and~~ (i) having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds, (ii) having three or more axles regardless of weight, or (iii) used in combination when the weight of the combination exceeds 26,000 pounds gross vehicle weight. ~~with seating capacity for more than 20 passengers, a road tractor, a tractor truck, or a truck with more than two axles.~~ The term does not include the United States, the State or its political subdivisions, operators of special mobile equipment as defined in G.S. 20-4.01(44), or nonprofit religious, educational, ~~charitable-charitable,~~ or benevolent organizations;

(1a) 'Motor vehicle' means motor vehicle as defined in G.S. 20-4.01(23) except that the term does not include recreational vehicles;

1 (2) 'Operations' means operations of all vehicles described in
2 subdivision (1), whether loaded or empty and whether or not
3 operated for compensation; and

4 (3) 'Secretary' means the Secretary of Revenue.

5 (b) A motor carrier who operates on one or more days of a quarter is liable for
6 the tax imposed by this Article for that quarter and is entitled to the credits allowed for
7 that quarter."

8 Sec. 2. G.S. 105-449.39 reads as rewritten:

9 **"§ 105-449.39. Credit for payment of motor fuel tax.**

10 Every motor carrier subject to the tax levied by this Article is entitled to a credit for
11 tax paid on fuel purchased in the State. The credit shall be allowed at a rate equal to
12 fourteen cents (14¢) per gallon plus the wholesale cents-per-gallon rate of tax in effect
13 during the quarter for which the credit is claimed. Evidence of the payment of such tax
14 in such form as may be required by, or is satisfactory to, the Secretary shall be furnished
15 by each such carrier claiming the credit herein allowed. When the amount of the credit
16 herein provided to which any motor carrier is entitled for any quarter exceeds the
17 amount of the tax for which such carrier is liable for the same quarter, such excess may
18 under regulations of the Secretary be allowed as a credit on the tax for which such
19 carrier would be otherwise liable for another quarter or quarters; or upon application
20 ~~within 180 days from the end of any quarter, duly verified and presented,~~ presented in
21 accordance with regulations promulgated by the Secretary and supported by such
22 evidence as may be satisfactory to the Secretary, such excess may be refunded to said
23 motor carrier.

24 Unless the Secretary of Revenue exercises his discretion as hereinafter provided, or
25 as provided in G.S. 105-449.40, he shall allow such refund only after an audit of the
26 applicant's records. However, he may, in his sole discretion, make refunds without prior
27 audit or without having been furnished a bond pursuant to G.S. 105-449.40 if the motor
28 carrier has complied with the provisions of this Subchapter and rules and regulations
29 promulgated thereunder for a period of one full prior registration year."

30 Sec. 3. This act does not affect the rights or liabilities of the State, a taxpayer,
31 or other person arising under a statute amended or repealed by this act before its
32 amendment or repeal; nor does it affect the right to any refund or credit of a tax that
33 would otherwise have been available under the amended or repealed statute before its
34 amendment or repeal.

35 Sec. 4. This act shall become effective January 1, 1990.