

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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HOUSE BILL 544

Short Title: Non-tax-paid Fuel Civil Penalty.

(Public)

Sponsors: Representative Brawley.

Referred to: Judiciary III.

April 1, 1991

A BILL TO BE ENTITLED

AN ACT CREATING A CIVIL PENALTY FOR BUYING OR SELLING NON-TAX-PAID FUEL.

The General Assembly of North Carolina enacts:

Section 1. Article 36 of Chapter 105 is amended by adding a new section to read:

"§ 105-436.2. Penalty for buying or selling non-tax-paid motor fuel.

A person who dispenses non-tax-paid motor fuel into a motor vehicle for use on a highway or who allows non-tax-paid motor fuel to be dispensed into a motor vehicle for use on a highway is subject to a civil penalty. The penalty is one hundred dollars (\$100.00) if the amount of non-tax-paid motor fuel dispensed is less than 25 gallons. The penalty is five hundred dollars (\$500.00) if the amount of non-tax-paid motor fuel dispensed is more than 25 gallons."

Sec. 2. G.S. 105-449.34 reads as rewritten:

"§ 105-449.34. Acts and omissions declared to be misdemeanors; penalties.

(a) A person shall be guilty of a misdemeanor if he wilfully violates any of the provisions of this Article, a penalty for which is not otherwise provided, or if he shall:

- (1) Wilfully fail or refuse to pay the tax imposed by this Article, or
- (2) Engage in business in this State as a supplier or user-seller without being the holder of an uncanceled license to engage in such business, or
- (3) Wilfully fail to make any of the reports required by this Article, or
- (4) Make any false statement in any application, report or statement required by this Article, or

- 1 (5) Refuse to permit the Secretary or any deputy to examine records as
2 provided by this Article, or
3 (6) Fail to keep proper records of quantities of fuel received, produced,
4 refined, manufactured, compounded, sold, used or delivered in this
5 State as required by this Article, or
6 (7) Make any false statement on any delivery ticket or invoice as to the
7 quantity of fuel delivered, sold or used; or make any false statement in
8 connection with a report, or an application for the refund of any
9 moneys or taxes provided in this Article.

10 (b) A person who dispenses non-tax-paid fuel into a motor vehicle for use on a
11 highway or who allows non-tax-paid fuel to be dispensed into a motor vehicle for use
12 on a highway is subject to a civil penalty. The penalty is one hundred dollars (\$100.00)
13 if the amount of non-tax-paid fuel dispensed is less than 25 gallons. The penalty is five
14 hundred dollars (\$500.00) if the amount of non-tax-paid fuel dispensed is more than 25
15 gallons."

16 Sec. 3. This act becomes effective October 1, 1991.