

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1999

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HOUSE BILL 258

Short Title: Community College Fuel Tax Exemption/AB.

(Public)

Sponsors: Representatives Allen, Tolson (Primary Sponsors); Goodwin, Hurley, Justus, McLawhorn, Morris, Russell, Smith, and Wainwright.

Referred to: Finance.

March 4, 1999

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW COMMUNITY COLLEGES A MOTOR FUEL TAX
3 EXEMPTION.

4 The General Assembly of North Carolina enacts:

5 Section 1. G.S. 105-449.88 reads as rewritten:

6 "**§ 105-449.88. Exemptions from the excise tax.**

7 The excise tax on motor fuel does not apply to the following:

- 8 (1) Motor fuel removed, by transport truck or another means of transfer
9 outside the terminal transfer system, from a terminal for export, if
10 the supplier of the motor fuel collects tax on it at the rate of the
11 motor fuel's destination state.
- 12 (2) Motor fuel sold to the federal government for its use.
- 13 (3) Motor fuel sold to the State for its use.
- 14 (4) Motor fuel sold to a local board of education for use in the public
15 school system.
- 16 (5) Diesel that is kerosene and is sold to an airport.
- 17 (6) Motor fuel sold to the board of trustees of an institution of the
18 community college system established in Chapter 115D of the
19 General Statutes, for the institution's use.

1 (7) Motor fuel sold to the board of trustees of the North Carolina Center
2 for Applied Textile Technology created in Article 6 of Chapter 115D
3 of the General Statutes, for the center's use."

4 Section 2. This act becomes effective July 1, 1999.