

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005**

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**HOUSE BILL 504**

Short Title: Fuel Tax Refund for Off-Road Use by Pumpers. (Public)

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Sponsors: Representatives Wainwright, L. Allen, and Barnhart (Primary Sponsors).

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Referred to: Finance.

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March 7, 2005

A BILL TO BE ENTITLED

1 AN ACT TO ALLOW A FUEL TAX REFUND FOR OFF-ROAD FUEL USE BY  
2 PUMPER TRUCKS.  
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4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-449.107(b) reads as rewritten:

6 "(b) Certain Vehicles. – A person who purchases and uses motor fuel in one of the  
7 vehicles listed below may receive an annual refund for the amount of fuel consumed by  
8 the vehicle:

9 (1) A concrete mixing vehicle.

10 (2) A solid waste compacting vehicle.

11 (3) A bulk feed vehicle that delivers feed to poultry or livestock and uses a  
12 power takeoff to unload the feed.

13 (4) A vehicle that delivers lime or fertilizer in bulk to farms and uses a  
14 power takeoff to unload the lime or fertilizer.

15 (5) A tank wagon that delivers alternative fuel, as defined in  
16 G.S. 105-449.130, or motor fuel or another type of liquid fuel into  
17 storage tanks and uses a power takeoff to make the delivery.

18 (6) A commercial vehicle that delivers and spreads mulch, soils,  
19 composts, sand, sawdust, and similar materials and that uses a power  
20 takeoff to unload, blow, and spread the materials.

21 (7) A commercial vehicle that uses a power takeoff to remove and dispose  
22 of septage and for which an annual fee is paid to the Department of  
23 Environment and Natural Resources under G.S. 130A-291.1.

24 The amount of refund allowed is thirty-three and one-third percent (33 1/3%) of the  
25 following: the sum of the flat cents-per-gallon rate in effect during the year for which  
26 the refund is claimed and the average of the two variable cents-per-gallon rates in effect  
27 during that year, less the amount of sales and use tax due on the fuel under this Chapter.  
28 An application for a refund allowed under this section must be made in accordance with  
29 this Part. This refund is allowed for the amount of fuel consumed by the vehicle in its

1 mixing, compacting, or unloading operations, as distinguished from propelling the  
2 vehicle, which amount is considered to be one-third of the amount of fuel consumed by  
3 the vehicle."

4           **SECTION 2.** This act is effective when it becomes law and applies to motor  
5 fuel and alternative fuel consumed on or after January 1, 2005.