

§ 105-449.83A. Liability for tax on fuel grade ethanol and biodiesel.

The excise tax imposed by G.S. 105-449.81(3b) on fuel grade ethanol is payable by the refiner or fuel alcohol provider. The excise tax imposed by G.S. 105-449.81(3b) on biodiesel is payable by the refiner or the biodiesel provider. (1995 (Reg. Sess., 1996), c. 647, s. 15; 2008-134, s. 34; 2009-445, s. 34(b); 2014-3, s. 9.7(b).)