

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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SENATE BILL 101

Short Title: Sweepers Motor Fuel Tax Refund.

(Public)

Sponsors: Senator Albertson.

Referred to: Finance.

February 10, 2005

1 A BILL TO BE ENTITLED
2 AN ACT TO ALLOW A REFUND OF A PORTION OF MOTOR FUELS TAXES
3 PAID FOR FUEL USED BY A POWER SWEEPER.

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 sweeper.

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

- 1 propelling the vehicle, which amount is considered to be one-third of the amount of fuel
2 consumed by the vehicle."
3 **SECTION 2.** This act becomes effective January 1, 2006, and applies to fuel
4 purchased on or after that date.