

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

FILED SENATE
Mar 8, 2017
S.B. 220
PRINCIPAL CLERK

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SENATE BILL DRS35096-MC-72 (02/15)

Short Title: Motor Fuel Tax Refund for Joint Agency. (Public)

Sponsors: Senator Sanderson (Primary Sponsor).

Referred to:

A BILL TO BE ENTITLED

AN ACT TO ALLOW A MOTOR FUEL TAX REFUND FOR CERTAIN JOINT ENTITIES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-449.106(a) reads as rewritten:

"(a) ~~Nonprofits.~~ Quarterly Refunds. – An organization listed below that purchases and uses motor fuel may receive a quarterly refund, for the excise tax paid during the preceding quarter, at a rate equal to the tax rate in effect under G.S. 105-449.80 for the time period for which the refund is claimed, less one cent (1¢) per gallon.

An application for a refund allowed under this subsection must be made in accordance with this Part and must be signed by the chief executive officer of the organization. The chief executive officer of a ~~nonprofit~~ organization is the president of the organization or another officer of the organization designated in the charter or bylaws of the organization.

Any of the following entities may receive a refund under this subsection:

- (1) Repealed by Session Laws 2002-108, s. 13, effective January 1, 2003.
- (2) A private, nonprofit organization that transports passengers under contract with or at the express designation of a unit of local government.
- (3) A volunteer fire department.
- (4) A volunteer rescue squad.
- (5) A sheltered workshop recognized by the Department of Health and Human Services.
- (6) A regional solid waste management authority created pursuant to Article 22 of Chapter 153A of the General Statutes.
- (7) A joint agency created by interlocal agreement pursuant to G.S. 160A-462 to provide fire protection, emergency services, or police protection."

SECTION 2. This act becomes effective July 1, 2017, and applies to purchases made on or after that date.



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