

NORTH CAROLINA GENERAL ASSEMBLY  
1961 SESSION

CHAPTER 480  
SENATE BILL 83

1 AN ACT TO CHANGE GASOLINE TAX REFUNDS UNDER G.S. 105-446 FROM A  
2 CALENDAR YEAR BASIS TO A FISCAL YEAR BASIS.

3  
4 The General Assembly of North Carolina do enact:

5  
6 **Section 1.** Subsection (1) of G.S. 105-446 is hereby amended by rewriting the first  
7 sentence thereof to read as follows:

8 "(1) On or before September 30, 1962, application for reimbursement, as provided in this  
9 Section on taxes paid under this Article for the period from January 1, 1962, through June 30,  
10 1962, and thereafter on or before September 30 of any subsequent fiscal year ending the  
11 preceding June 30 application for reimbursement as provided in this Section on taxes paid  
12 under this Article for the preceding fiscal year shall be filed with the Commissioner of  
13 Revenue."

14 **Sec. 2.** All laws and clauses of laws in conflict with this Act are hereby repealed.

15 **Sec. 3.** This Act shall be in full force and effect on and after July 1, 1962, In the  
16 General Assembly read three times and ratified, this the 23rd day of May, 1961.