

NORTH CAROLINA GENERAL ASSEMBLY  
1969 SESSION

CHAPTER 1098  
HOUSE BILL 1359

1 AN ACT TO AMEND CHAPTER 600 OF THE SESSION LAWS OF 1969 RELATIVE TO  
2 REFUNDS OF MOTOR FUELS TAX.

3  
4 The General Assembly of North Carolina do enact:  
5

6 **Section 1.** Section 22(b) of Chapter 600 of the Session Laws of 1969 is hereby  
7 amended by rewriting the fourth sentence of the first paragraph of G.S. 105-449.39 as the same  
8 appears therein, to read as follows:

9 "When the amount of the credit herein provided to which any motor carrier is entitled for  
10 any quarter exceeds the amount of the tax for which such carrier is liable for the same quarter,  
11 such excess may under regulations of the Commissioner be allowed as a credit on the tax for  
12 which such carrier would be otherwise liable for another quarter or quarters; or upon  
13 application within 180 days from the end of any quarter, duly verified and presented, in  
14 accordance with regulations promulgated by the Commissioner and supported by such evidence  
15 as may be satisfactory to the Commissioner, such excess may be refunded to said motor carrier."

16 **Sec. 2.** All laws and clauses of laws in conflict with this Act are hereby repealed.

17 **Sec. 3.** This Act shall be effective upon ratification.

18 In the General Assembly read three times and ratified, this the 30th day of June,  
19 1969.