

NORTH CAROLINA GENERAL ASSEMBLY  
1969 SESSION

CHAPTER 1298  
HOUSE BILL 1411

1 AN ACT TO AMEND CERTAIN REFUND PROVISIONS OF CHAPTER 105 OF THE  
2 GENERAL STATUTES WITH RESPECT TO SALES AND USE TAX AND GASOLINE  
3 TAX.  
4

5 The General Assembly of North Carolina do enact:  
6

7 **Section 1.** G.S. 105-164.14 is hereby amended by adding a new subsection (d),  
8 immediately after subsection (c) thereof, to read as follows:

9 "(d) Refunds made pursuant to applications filed after the dates specified in subsections  
10 (b) and (c) above shall be subject to the following penalties for late filing: Applications filed  
11 within thirty days after said dates, 25%; applications filed after thirty days but within six  
12 months after said dates, 50%. However, refunds which are applied for after six months  
13 following said dates shall be barred."

14 **Sec. 2.** G.S. 105-439 is hereby amended by deleting the proviso appearing at the  
15 end of said section, which reads, "Provided, that any claims for such rebate, which are not filed  
16 with the Commissioner of Revenue in accordance with forms to be provided by the  
17 Commissioner of Revenue within sixty days after the payment of said tax, shall be deemed to  
18 have been waived." and substituting therefor the following:

19 "Provided, that any claims for rebate which are not made upon forms provided by the  
20 Commissioner of Revenue and filed within sixty days after payment of the tax shall be subject  
21 to the following late filing penalties; claims filed after sixty days but within ninety days, 25%;  
22 claims filed after ninety days but within two hundred forty days, 50%; claims filed after two  
23 hundred forty days shall be barred."

24 **Sec. 3.** G.S. 105-446(1) is hereby amended by adding a new sentence at the end  
25 thereof, to read as follows:

26 "Refunds made pursuant to applications filed after April 15th of the year following the year  
27 in which the tax was paid shall be subject to the following late filing penalties: Applications  
28 filed within thirty days after said date, 25%; applications filed after thirty days but within six  
29 months after said date, 50%; but refunds applied for after six months following said date shall  
30 be barred."

31 **Sec. 4.** G.S. 105-446.1 is hereby amended by deleting the last sentence thereof and  
32 substituting the following two sentences therefor:

33 "All claims for refunds for tax or taxes for motor fuels under the provisions of this Section  
34 shall be filed with the Commissioner of Revenue on forms to be prescribed by him, on or  
35 before the last day of January, April, July and October of each year, and shall cover only the  
36 motor fuels so used during the quarterly period immediately preceding the month in which such  
37 application is filed. Refunds made pursuant to claims filed after the dates above specified shall  
38 be subject to the following late filing penalties: claims filed within thirty days after said dates,  
39 25%; claims filed after thirty days but within six months after said dates, 50%; but refunds  
40 claimed after six months following said dates shall be barred."

41 **Sec. 5.** All laws and clauses of laws in conflict with this Act are hereby repealed.

42 **Sec. 6.** This Act shall become effective on and after January 1, 1970, but shall not  
43 have the effect of reviving any claims or applications for tax refunds previously barred.

1           In the General Assembly read three times and ratified, this the 2nd day of July,  
2 1969.