

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 1431
HOUSE BILL 2163

AN ACT TO EXEMPT METHANOL FROM THE SPECIAL FUELS TAX.

The General Assembly of North Carolina enacts:

Section 1. Article 36A of Chapter 105 of the General Statutes as the same appears in the 1972 Replacement Volume 2D is hereby amended by rewriting G.S. 105-449.2(3) to read as follows:

"(3) 'Fuel' or 'fuels' shall mean and include all combustible gases and liquids, used, purchased or sold for use in an internal combustion engine or motor for the generation of power to propel motor vehicles on the public highways, except methanol (CH₃OH) in its unadulterated state or methanol in combination with other alcohols, and except such fuels as are subject to the tax imposed by G.S. 105-434."

Sec. 2. This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 13th day of April, 1974.