

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 105  
HOUSE BILL 85

AN ACT TO AMEND THE DEFINITION OF USER-SELLER UNDER THE SPECIAL FUELS TAX ACT, AND TO AMEND THE REPORTING AND RECORD KEEPING PROCEDURES.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-449.2(8) is rewritten to read:

- "(8) a. 'User-seller' shall mean a bulk user or reseller as defined in this subdivision:
- b. 'Bulk user' means any person who maintains storage facilities in excess of 100 gallons and stores fuel therein, and who dispenses such fuel into the fuel tanks of, or attached to, motor vehicles owned, leased or operated by him.
- c. 'Reseller' means any person who maintains storage facilities in excess of 100 gallons and stores fuel therein, and who sells and/or dispenses such fuel to others into the fuel tanks of, or attached to, motor vehicles."

**Sec. 2.** G.S. 105-449.10 is rewritten to read:

**"§ 105-449.10. Records and reports required of user-seller or user.** — (a) Each user-seller or user licensed under this Article shall keep such records and make such reports to the secretary as shall be prescribed under regulations promulgated by the secretary. Such records and reports shall be such as are adequate to show all purchases, sales, deliveries and use of fuel by such seller or user, provided that persons licensed as users shall file such reports quarterly on or before the last day of the month immediately following the end of the quarter.

(b) Each user at the time of rendering such statement, and each user otherwise exempted from filing, shall pay to the secretary the tax or taxes for the preceding calendar quarter which may be due because of fuel acquired tax-free in any manner whatsoever. The provisions of this section shall not apply to users whose use of diesel fuel is limited to private passenger vehicles and other vehicles licensed under the motor vehicle laws at 6,000 pounds or less, unless such fuel is acquired tax free."

**Sec. 3.** G.S. 105-449.21 is rewritten to read:

**"§ 105-449.21. Report of purchases and payment of tax by user-seller.** — On or before the last day of the month immediately following the end of the quarter, each user-seller not otherwise licensed as a supplier shall render to the secretary a statement on forms furnished by the secretary which shall be signed by the user-seller. The statement shall show the quantity of fuel on hand at the beginning of the quarter, quantity on hand at the end of the quarter, the quantity sold or used and each and every purchase made by the user-seller during the preceding calendar quarter. Each purchase shall be specifically noted on the statement and the statement shall show the name and address of the supplier and the quantity and date of each purchase. Each user-seller at the time of rendering such statement shall pay to the secretary the tax or taxes for the preceding calendar quarter which may be due because of fuel imported or acquired tax-free in any manner whatsoever."

**Sec. 4.** G.S. 105-449.28 is repealed.

**Sec. 5.** This act shall become effective July 1, 1981, except that Section 4 shall become effective July 1, 1982.

In the General Assembly read three times and ratified, this the 19th day of March, 1981.