

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 1206  
HOUSE BILL 1440

AN ACT TO RETAIN PART OF THE SPECIAL FUEL TAX REFUND ALLOWED TO  
THOSE WHO EXPORT TAXPAID SPECIAL FUEL FOR PAYMENT OF NORTH  
CAROLINA HIGHWAY BONDS.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-449.31 is rewritten to read:

**"§ 105-449.31. Refund on taxpaid fuel transported to another state.** — Upon application to the Secretary, any person, association or corporation who purchases special fuel upon which the tax imposed by this Article has been paid, and who transports the fuel to another state for sale or use in that state may be reimbursed at the rate of eleven cents (11¢) per gallon for the amount of tax paid. As used in this section, to 'transport' means to carry special fuel in a cargo tank, tank car, barge or barrel and does not include carrying fuel in a tank connected with or attached to the engine of a motor vehicle."

**Sec. 2.** This act shall become effective July 1, 1982, and shall apply to purchases of special fuel made on or after that date.

In the General Assembly read three times and ratified, this the 18th day of June, 1982.