

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 1003
HOUSE BILL 1483

AN ACT REGARDING REFUNDS OF TAX PAID ON GASOHOL AND OTHER
ALCOHOL FUELS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-436.1(a) and G.S. 105-449.24, as amended by Chapter 591 of the 1983 Session Laws, are each amended by deleting the phrase "for subsequent years ending December 31, six cents (6c) per gallon" and inserting in lieu thereof the phrase "for subsequent calendar years ending on or before December 31, 1991, six cents (6c) per gallon; for the year ending December 31, 1992, eight and one-half cents (8 1/2c) per gallon".

Sec. 2. Section 6 of Chapter 1187 of the 1979 Session Laws (Second Session 1980) is rewritten to read:

"Sec. 6. This act shall become effective on January 1, 1981, and shall expire on January 1, 1993. No liability for the tax levied under this act before its expiration is discharged as a result of the expiration, and no right to a refund that accrued before the act's expiration may be denied because of the expiration."

Sec. 3. Section 2 of Chapter 760 of the 1983 Session Laws is amended by deleting the phrase "for subsequent years, six cents (6c)" and inserting in lieu thereof the phrase "for the years ending December 31, 1984, and December 31, 1985, six cents (6c)".

Sec. 4. Section 4 of Chapter 760 of the 1983 Session Laws is rewritten to read:

"Sec. 4. This act is effective upon ratification and expires on December 31, 1985. No liability for the tax levied under this act before its expiration is discharged as a result of the expiration, and no right to a refund that accrued before the act's expiration may be denied because of the expiration."

Sec. 5. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 28th day of June, 1984.