

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 1025  
HOUSE BILL 650

AN ACT TO PROVIDE A FUEL TAX REFUND TO SOLID WASTE  
COMPACTING VEHICLES FOR THE AMOUNT OF FUEL CONSUMED BY  
THE VEHICLE IN COMPACTING WASTE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-446.5 is rewritten to read:

**"§ 105-446.5. Refund of taxes paid on motor fuels used by concrete mixing vehicles and solid waste compacting vehicles.**— (a) Refund. Any person who purchases and uses motor fuels in a concrete mixing vehicle or a solid waste compacting vehicle shall be reimbursed at the rate of thirty-three and one-third percent (33-1/3%) of eleven cents (11c) per gallon of the tax levied under this Article for the motor fuels tax paid on the amount of fuel consumed by the vehicle in its mixing or compacting operations, as distinguished from propelling the vehicle.

(b) Application. Application for reimbursement for the preceding calendar year shall be filed with the Secretary of Revenue on or before April 15th. The application shall state whether or not the applicant has filed a North Carolina income tax return for the preceding taxable year, and shall state that the applicant has paid for the fuel for which a refund is claimed or that payment for the fuel has been secured to the seller's satisfaction. Applications filed with the Secretary within six months of the date the return is due shall be accepted, but the amount of the refund shall be reduced by twenty-five percent (25%) if the application is filed within 30 days after the date the return is due, and shall be reduced by fifty percent (50%) if the application is filed more than 30 days but less than six months after the date the return is due.

(c) Administration. If the Secretary of Revenue determines that an application for refund is correct, he shall issue the applicant a warrant upon the State Treasurer for the amount of the refund. If the Secretary determines that an application for refund is incorrect, he shall send notice of his determination to the applicant, which notice shall state a time and place for a hearing. If, upon holding the hearing, the Secretary finds the applicant has collected or sought to collect a refund for fuel used to propel a vehicle, he shall reject the application in its entirety, and the applicant shall be required to pay back all taxes refunded to him on the basis of the rejected application. The applicant may seek review of the Secretary's decision under G.S. 105-241.2, 105-241.3 and 105-241.4."

Sec. 2. This act is effective upon ratification and applies to taxes on motor fuels purchased on or after January 1, 1984.

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