

GENERAL ASSEMBLY OF NORTH CAROLINA  
1983 SESSION

CHAPTER 760  
SENATE BILL 666

AN ACT TO GRANT A PARTIAL TAX EXEMPTION FOR GASOHOL MADE FROM AGRICULTURAL OR FORESTRY WASTE PRODUCTS OR BY-PRODUCTS.

The General Assembly of North Carolina enacts:

Section 1. Notwithstanding G.S. 105-436.1(a) and G.S. 105-449.16(b) the tax on the blends of alcohol fuels described in those statutes is seven cents (7c) per gallon from October 1, 1983, through June 30, 1985, if the ethanol used in the blend was produced from agricultural or forestry waste products or by-products.

Sec. 2. Notwithstanding G.S. 105-436.1(a) and G.S. 105- 449.24 the annual refunds and rebates for the blends described in Section 1 of this act shall be at the following rates: for the year ending December 31, 1983, eight and one-half cents (8 1/2c); for subsequent years, six cents (6c).

Sec. 3. The Secretary of Revenue may adopt rules to implement this act. The rules shall provide that if a blend is made from ethanol that qualifies for the partial exemption allowed by this act as well as nonqualifying ethanol, the tax rate stated in this act applies in proportion to the amount of qualifying ethanol used in the blend. The rules shall also provide that if only part of a blend made from a mixture of qualifying and nonqualifying ethanol is sold in this State, the Secretary may presume that all of that blend sold in this State contained the qualifying ethanol and shall apply the tax rate allowed by this act accordingly.

Sec. 4. This act is effective upon ratification and expires on June 30, 1985.

In the General Assembly read three times and ratified, this the 14th day of July, 1983.