

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 413  
SENATE BILL 428

AN ACT TO ALLOW A SUPPLIER OF SPECIAL FUEL WHO CONSIGNS FUEL TO A RESELLER TO PAY THE EXCISE TAX ON THE FUEL WHEN IT IS SOLD BY THE RESELLER INSTEAD OF WHEN IT IS DELIVERED TO THE RESELLER.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-449.16(a) is amended by inserting a new sentence between the first and second sentences of that section to read:

"A supplier who consigns fuel to a reseller may elect to report and pay the tax due on the fuel when the reseller sells or dispenses the fuel instead of when the supplier delivers the fuel to the reseller."

Sec. 2. G.S. 105-449.2(8)c is amended by deleting the phrase "to others" in the third line thereof and inserting in lieu thereof "to the public at retail locations."

Sec. 3. This act shall become effective July 1, 1985.

In the General Assembly read three times and ratified, this the 17th day of June, 1985.