

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 602
SENATE BILL 796

AN ACT TO REPEAL THE SPECIAL FUELS TAX EXEMPTION FOR METHANOL AND TO PROVIDE FOR THE COLLECTION OF THE MOTOR FUEL INSPECTION FEE ON LIQUID FUELS THAT ARE NOT PETROLEUM-BASED.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-449.2(3) is rewritten to read:

"(3) 'Fuel' means all combustible gases and liquids used, purchased, or sold to generate power to propel a motor vehicle, except fuel subject to the tax imposed by G.S. 105-434."

Sec. 2. G.S. 119-18 is amended as follows:

- (1) by deleting the phrase ", gasoline, and other products of petroleum used as motor fuel" and the phrase ", gasoline and other products of petroleum used as motor fuel" and substituting the phrase "and motor fuel"; and
- (2) by deleting the words "gasoline road" each time they appear and substituting the words "per gallon excise".

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

In the General Assembly read three times and ratified, this the 4th day of July, 1985.