Article 36B.
Tax on Motor Carriers.

§ 105-449.37. Definitions; tax liability; application.
(a) Definitions. – The following definitions apply in this Article:
   (1) International Fuel Tax Agreement. – The Articles of Agreement adopted by
       the International Fuel Tax Association, Inc., as amended as of January 1,
       2017.
   (2) Motor carrier. – A person who operates or causes to be operated on any
       highway in this State a motor vehicle that is a qualified motor vehicle. The
       term does not include the United States, a state, or a political subdivision of
       a state.
   (3) Motor vehicle. – Defined in G.S. 20-4.01.
   (4) Operations. – The movement of a qualified motor vehicle by a motor carrier,
       whether loaded or empty and whether or not operated for compensation.
   (5) Person. – Defined in G.S. 105-228.90.
   (6) Qualified motor vehicle. – Defined in the International Fuel Tax Agreement.
   (7) Secretary. – Defined in G.S. 105-228.90.
(b) Liability. – A motor carrier who operates on one or more days of a reporting period
   is liable for the tax imposed by this Article for that reporting period and is entitled to the credits
   allowed for that reporting period.
(c) Application. – A motor carrier who operates a qualified motor vehicle in this State
   must submit an application, as provided in this Article, and obtain the appropriate license and
   decals for the vehicle. The Article applies to both an interstate motor carrier subject to the
   International Fuel Tax Agreement and to an intrastate motor carrier. (1955, c. 823, s. 1; 1973,
   c. 476, s. 193; 1983, c. 713, s. 55; 1989, c. 7, s. 1; 1991, c. 182, s. 2; c. 487, s. 2; 1991 (Reg.
   Sess., 1992), c. 913, s. 8; 1993, c. 354, s. 28; 1999-337, s. 36; 2000-140, s. 74; 2008-134, s. 16;
   2010-95, s. 27; 2014-3, s. 9.5(b); 2017-39, s. 11.)