

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2005**

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**SENATE DRS15001-MA-2 (1/19)**

Short Title: Sweepers Motor Fuel Tax Refund.

(Public)

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Sponsors: Senator Albertson.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO ALLOW A REFUND OF A PORTION OF MOTOR FUELS TAXES  
PAID FOR FUEL USED BY A POWER SWEEPER.

The General Assembly of North Carolina enacts:

**SECTION 1.** G.S. 105-449.107(b) reads as rewritten:

"(b) Certain Vehicles. – A person who purchases and uses motor fuel in one of the vehicles listed below may receive an annual refund for the amount of fuel consumed by the vehicle:

- (1) A concrete mixing vehicle.
- (2) A solid waste compacting vehicle.
- (3) A bulk feed vehicle that delivers feed to poultry or livestock and uses a power takeoff to unload the feed.
- (4) A vehicle that delivers lime or fertilizer in bulk to farms and uses a power takeoff to unload the lime or fertilizer.
- (5) A tank wagon that delivers alternative fuel, as defined in G.S. 105-449.130, or motor fuel or another type of liquid fuel into storage tanks and uses a power takeoff to make the delivery.
- (6) A commercial vehicle that delivers and spreads mulch, soils, composts, sand, sawdust, and similar materials and that uses a power takeoff to unload, blow, and spread the materials.
- (7) A sweeper.

The amount of refund allowed is thirty-three and one-third percent (33 1/3%) of the following: the sum of the flat cents-per-gallon rate in effect during the year for which the refund is claimed and the average of the two variable cents-per-gallon rates in effect during that year, less the amount of sales and use tax due on the fuel under this Chapter. An application for a refund allowed under this section must be made in accordance with this Part. This refund is allowed for the amount of fuel consumed by the vehicle in its

1 mixing, compacting, sweeping, or unloading operations, as distinguished from  
2 propelling the vehicle, which amount is considered to be one-third of the amount of fuel  
3 consumed by the vehicle."

4           **SECTION 2.** This act becomes effective January 1, 2006, and applies to fuel  
5 purchased on or after that date.