

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 261
HOUSE BILL 119

AN ACT TO REPEAL THE PARTIAL GASOLINE AND SPECIAL FUELS TAX
EXEMPTION FOR ALCOHOL FUELS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-436.1, 105-446.3:1, and 105- 449.16(b) are repealed.

Sec. 2. G.S. 105-449.24 is amended as follows:

- (1) by deleting the phrase "105-446.3:1," in the first sentence of that section; and
- (2) by deleting the second and third sentences of that section.

Sec. 3. G.S. 105-434 is amended by designating the current language in that section as subsection (a) and adding a new subsection to read:

"(b) Exception. The tax levied by subsection (a) does not apply to nonanhydrous ethanol that is not sold or distributed."

Sec. 4. This act shall become effective July 1, 1985.

In the General Assembly read three times and ratified, this the 27th day of May, 1985.