

GENERAL ASSEMBLY OF NORTH CAROLINA
1985 SESSION

CHAPTER 528
SENATE BILL 822

AN ACT TO HOLD BOTH LICENSED AND UNLICENSED SUPPLIERS OF SPECIAL FUEL LIABLE FOR NON-TAX-PAID FUEL SOLD OR DELIVERED TO UNLICENSED PERSONS FOR HIGHWAY USE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-449.18 is rewritten to read:

"§ **105-449.18. Liability for tax on non-tax-paid fuel sold or delivered to unlicensed persons.**—A person who, knowing or having reason to know that the fuel is to be sold or used to propel a motor vehicle, sells or delivers to a person who is not licensed under this Article fuel on which the tax due under this Article has not been paid is liable for the tax imposed on the fuel by this Article."

Sec. 2. G.S. 105-449.2(2) is rewritten to read:

"(2) 'Motor vehicle' means a self-propelled vehicle that is designed and licensed for use on a highway."

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

In the General Assembly read three times and ratified, this the 1st day of July, 1985.