

GENERAL ASSEMBLY OF NORTH CAROLINA  
1993 SESSION

CHAPTER 140  
SENATE BILL 159

AN ACT TO PROHIBIT DELIVERY OF NON-TAX-PAID SPECIAL FUEL INTO  
THE SUPPLY TANK OF A MOTOR VEHICLE AND ACQUISITION OF NON-  
TAX-PAID SPECIAL FUEL FOR USE IN A MOTOR VEHICLE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-449.34 reads as rewritten:

"§ 105-449.34. **Acts and omissions declared to be ~~misdemeanors~~; ~~penalties~~.**  
**misdemeanors.**

(a) General Misdemeanors. – A person who commits one or more of the following acts is guilty of a ~~misdemeanor~~; misdemeanor and is punishable as provided in G.S. 14-3:

- (1) Fails to obtain a license required by this Article.
- (2) Willfully fails to make a report required by this Article.
- (3) Willfully fails to pay a tax when due under this Article.
- (4) Makes a false statement in an application, a report, or a statement required under this Article.
- (5) Fails to keep records as required under this Article.
- (6) Refuses to allow the Secretary ~~of Revenue~~ or a representative of the Secretary ~~of Revenue~~ to examine the licensee's books and records concerning fuel.
- (7) Fails to disclose the correct amount of fuel sold or used in this State.
- (8) Fails to file an additional bond as required under this Article.

(b) Six-Month Misdemeanors. – A person who commits one or more of the following acts is guilty of a misdemeanor and is punishable by imprisonment for up to six months, a fine of up to five hundred dollars (\$500.00), or both:

- (1) Knowingly dispenses non-tax-paid fuel into the supply tank of a motor vehicle.
- (2) Knowingly allows non-tax-paid fuel to be dispensed into the supply tank of a motor vehicle."

Sec. 2. This act becomes effective December 1, 1993, and applies to offenses committed on or after that date.

In the General Assembly read three times and ratified this the 9th day of June, 1993.

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Dennis A. Wicker  
President of the Senate

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Daniel Blue, Jr.  
Speaker of the House of Representatives