

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

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HOUSE BILL 603  
Second Edition Engrossed 5/5/89

Short Title: Allow Annual Fuel Tax Filing.

(Public)

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Sponsors: Representative Hall.

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Referred to: Commerce.

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March 15, 1989

A BILL TO BE ENTITLED

AN ACT TO ALLOW CERTAIN INTERSTATE MOTOR CARRIERS TO FILE  
ANNUAL FUEL USE TAX REPORTS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-449.45 reads as rewritten:

**"§ 105-449.45. Reports of carriers.**

Except as provided in G.S. 105-449.49, every motor carrier subject to the tax imposed by this Article shall on or before the last day of April, July, October and January of every year make to the Secretary such reports of its operations during the quarter of the year ending the last day of the preceding month as the Secretary may require and such other reports from time to time as the Secretary may deem necessary. When any person required to file a report as provided by this Article fails to file such report within the time prescribed by this Article, he shall be subject to a penalty of not more than fifty dollars (\$50.00) for the first failure, and not more than one hundred dollars (\$100.00) for any subsequent failure, and any penalty pursuant to this section shall be assessed and collected by the Secretary in the same manner as is provided in this Article with respect to any tax deficiency, and shall be subject to all other applicable provisions relating to the assessment and collection of taxes pursuant to this Article. However, motor carriers are not required to make any reports with respect to vehicles used exclusively in intrastate operations in this State except as the Secretary may specifically from time to time require, but this is not to be construed to eliminate the requirements as to registration and identification markers with respect to all such vehicles as provided in G.S. 105-449.47.

1        The Secretary may by regulation exempt from the quarterly filing requirement other  
2 motor carriers whose estimated annual liability does not exceed two hundred dollars  
3 (\$200.00). Such carriers may file returns on an annual basis not later than July 31 for  
4 the preceding fiscal year ending June 30. A motor carrier desiring exemption from the  
5 quarterly filing requirement shall, not later than February 15 preceding the fiscal year  
6 for which it wishes to file on an annual basis, apply to the Secretary and certify that its  
7 liability for that year is not expected to exceed two hundred dollars (\$200.00)."

8                Sec. 2. This act shall become effective January 1, 1990.