

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 1163

Short Title: Expand Gas Tax Refund.

(Public)

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Sponsors: Senators Bryan; and Carpenter.

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Referred to: Finance.

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June 3, 1992

A BILL TO BE ENTITLED

AN ACT TO EXPAND THE GAS TAX REFUND FOR BULK FEED VEHICLES TO  
APPLY WHEN THE VEHICLE IS UNLOADING FEED AT A MILL.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-446.5 reads as rewritten:

**"§ 105-446.5. Refund of taxes paid on motor fuel used by concrete mixing vehicles,  
solid waste compacting vehicles, and certain agricultural vehicles.**

A person who purchases and uses motor fuel in one of the vehicles listed below may  
receive a an annual refund for the amount of fuel consumed by the vehicle:

- (1) A concrete mixing ~~vehicle;~~ vehicle.
- (2) A solid waste compacting ~~vehicle;~~ vehicle.
- (3) A bulk feed vehicle that delivers feed to poultry or livestock or to a  
mill and uses a power take-off to unload the feed; and feed.
- (4) A vehicle that delivers lime or fertilizer in bulk to farms and uses a  
power take-off to unload the lime or fertilizer.

The refund rate shall be computed by subtracting one cent (1¢) from the combined  
amount 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, and multiplying the difference by thirty-three and one-third percent (33 1/3%). An  
application for a refund allowed under this section shall be made in accordance with  
G.S. 105-440. This refund is allowed for the amount of fuel consumed by the vehicle in  
its mixing, compacting, or unloading operations, as distinguished from propelling the  
vehicle, which amount is considered to be one-third of the amount of fuel consumed by  
the vehicle."

1                   Sec. 2. This act becomes effective July 1, 1992, and applies to fuel purchased  
2 on or after that date.