

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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SENATE BILL 159  
Judiciary I Committee Substitute Adopted 3/24/93

Short Title: Non-tax-paid Fuel Criminal Penalty.

(Public)

Sponsors:

Referred to:

February 15, 1993

A BILL TO BE ENTITLED  
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.

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

4           (1) Knowingly dispenses non-tax-paid fuel into the supply tank of a motor  
5 vehicle.

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

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