

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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HOUSE DRH70720-MH-24 (4/14)

Short Title: Repeal Sales Tax on Marina Diesel Fuel. (Public)

Sponsors: Representative Cleveland.

Referred to:

A BILL TO BE ENTITLED

AN ACT TO REPEAL THE SALES TAX ON DIESEL FUEL SOLD AT MARINAS
FOR USE IN WATERCRAFT.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.3 is amended by adding a new subdivision to
read:

"§ 105-164.3. Definitions.

...

(50d) Watercraft. – Any vessel or structure, other than a seaplane on the
water, used or capable of being used as a means of transportation or
habitation on the water."

SECTION 2. G.S. 105-164.13 reads as rewritten:

"§ 105-164.13. Retail sales and use tax.

The sale at retail and the use, storage, or consumption in this State of the following
tangible personal property and services are specifically exempted from the tax imposed
by this Article:

...

Motor Fuels Group.

...

(11) Any of the following fuel:

- a. Motor fuel, as defined in G.S. 105-449.60, except motor fuel for which a refund of the per gallon excise tax is allowed under G.S. 105-449.105A or G.S. 105-449.107.
- b. Alternative fuel taxed under Article 36D of this Chapter, unless a refund of that tax is allowed under G.S. 105-449.107.
- c. Diesel fuel, as defined in G.S. 105-449.60, sold at a marina for use by watercraft.

1 "
2 **SECTION 3.** This act becomes effective July 1, 2008, and applies to diesel
3 fuel sales made on or after that date.