

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2007

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SENATE DRS15207-MH-11A (4/14)

Short Title: Marine Diesel Fuel Sales Tax Exemption. (Public)

Sponsors: Senator Boseman.

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ELIMINATE THE SALES TAX ON DIESEL FUEL SOLD BY
3 COASTAL MARINAS FOR USE BY BOATS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-164.13 reads as rewritten:

6 "**§ 105-164.13. Retail sales and use tax.**

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

10 ...

Motor Fuels Group.

11 ...

12 (11) Any of the following fuel:

- 13 a. Motor fuel, as defined in G.S. 105-449.60, except motor fuel for
14 which a refund of the per gallon excise tax is allowed under
15 G.S. 105-449.105A or G.S. 105-449.107.
16 b. Alternative fuel taxed under Article 36D of this Chapter, unless
17 a refund of that tax is allowed under G.S. 105-449.107.
18 c. Diesel fuel, as defined in G.S. 105-449.60, sold for use in a boat
19 by a marina located on coastal fishing waters, as defined in
20 G.S. 113-129.

21"

22 **SECTION 2.** This act becomes effective July 1, 2008, and applies to sales
23 made on or after that date.
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