GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 2007

S **1**

SENATE BILL 1815

Short Title:	Marine Diesel Fuel Sales Tax Exemption.	(Public)
Sponsors:	Senators Boseman; and Preston.	
Referred to:	Finance.	

May 21, 2008

A BILL TO BE ENTITLED

AN ACT TO ELIMINATE THE SALES TAX ON DIESEL FUEL SOLD BY COASTAL MARINAS FOR USE BY BOATS.

The General Assembly of North Carolina enacts:

SECTION 1. 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.

<u>c.</u> <u>Diesel fuel, as defined in G.S. 105-449.60, sold for use in a boat by a marina located on coastal fishing waters, as defined in G.S. 113-129.</u>

…."

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