

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007

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SENATE DRS35525-MH-21 (5/19)

Short Title: Motor Fuels Tax Holiday. (Public)

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Sponsors: Senator Forrester.

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Referred to:

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1 A BILL TO BE ENTITLED  
2 AN ACT TO ESTABLISH A SUMMER MOTOR FUELS TAX HOLIDAY.  
3 The General Assembly of North Carolina enacts:  
4 **SECTION 1.** Article 36C of Chapter 105 of the General Statutes is amended  
5 by adding a new section to read:  
6 "**§ 105-449.81A. Excise tax holiday.**  
7 (a) The tax imposed by this Article shall not apply to motor fuels supplied or  
8 imported between July 1 and August 31.  
9 (b) Sunset. – This section is repealed effective July 1, 2010."  
10 **SECTION 2.** This act becomes effective July 1, 2008, and applies to motor  
11 fuel purchased on or after that date.