SUBCHAPTER 9B - MOTOR FUELS TAX DIVISION

SECTION .0100 - FIRST SALE TO LICENSED DISTRIBUTORS FROM PIPELINE OR PORT TERMINALS

17 NCAC 09B .0101 TRANSPORT SALES

17 NCAC 09B .0102 EXPORTS VIA COMMON CARRIER FROM TERMINALS

17 NCAC 09B .0103 SPLIT TRANSPORT LOAD 17 NCAC 09B .0104 EXCHANGE AGREEMENTS

History Note: Authority G.S. 105-262; 105-431 through 105-432;

Eff. February 1, 1976;

Amended Eff. October 23, 1977; Repealed Eff. January 1, 1983.

SECTION .0200 - APPLICATION FOR AND CANCELLATION OF LICENSE AS A DISTRIBUTOR

17 NCAC 09B .0201 BOND AND LICENSE REQUIRED

17 NCAC 09B .0202 USER UNQUALIFIED

17 NCAC 09B .0203 AMOUNT OF BOND REQUIRED 17 NCAC 09B .0204 TYPES OF ACCEPTABLE BONDS

17 NCAC 09B .0205 CANCELLATION OF LICENSE AND BOND

History Note: Authority G.S. 105-262; 105-430; 105-433; 105-434; 105-441;

Eff. February 1, 1976;

Amended Eff. January 1, 1981; Repealed Eff. January 1, 1983.

SECTION .0300 - GALLON TAX: REPORTS AND LOSSES

17 NCAC 09B .0301 METHODS OF REPORTING THE TAX

17 NCAC 09B .0302 TARE ALLOWANCE

17 NCAC 09B .0303 COMMISSION AND CONSIGNMENT SERVICE STATIONS

17 NCAC 09B .0304 ADDITIVES TAXABLE

17 NCAC 09B .0305 SUPPLIERS SALES BASIS FORM GAS. 1202S
17 NCAC 09B .0306 SUPPLIERS RECEIPTS BASIS FORM GAS. 1202R
17 NCAC 09B .0307 LOCAL LICENSED DISTRIBUTOR: FORM GAS. 1203

17 NCAC 09B .0308 CROSSLINE: FORM GAS. 1219 17 NCAC 09B .0309 SALE UPON DELIVERY DATE

17 NCAC 09B .0310 LOSSES

History Note: Authority G.S. 105-262; 105-434;

Eff. February 1, 1976;

Repealed Eff. January 1, 1983.

SECTION .0400 - REBATES FOR FUELS SOLD TO THE UNITED STATES GOVERNMENT

17 NCAC 09B .0401 DELIVERIES TO THE NATIONAL GUARD

17 NCAC 09B .0402 DOCUMENTING SALES TO THE UNITED STATES GOVERNMENT

17 NCAC 09B .0403 SALES TO U.S. GOVERNMENT: REFUND FORM GAS. 1206

History Note: Authority G.S. 105-262; 105-439;

Eff. February 1, 1976;

Repealed Eff. January 1, 1983.

17 NCAC 09B .0501 NON-HIGHWAY REFUND: FORM GAS, 1201 NON-HIGHWAY REFUND APPLICATION INFORMATION 17 NCAC 09B .0502 NON-HIGHWAY REFUND INVOICE REQUIREMENTS 17 NCAC 09B .0503 NON-HIGHWAY USERS WITH COMMON STORAGE FACILITIES 17 NCAC 09B .0504 17 NCAC 09B .0505 STATIONARY ENGINE MOUNTED ON A LICENSED VEHICLE 17 NCAC 09B .0506 NON-HIGHWAY USERS WITH SEPARATE TANKS DEALERS DELIVERING FUEL INTO NON-HIGHWAY EQUIPMENT 17 NCAC 09B .0507 VEHICLES WITH SPECIAL MOBILE EQUIPMENT LICENSE 17 NCAC 09B .0508 REMOVAL OF LICENSE PLATE 17 NCAC 09B .0509 17 NCAC 09B .0510 **COUNTIES: CITIES AND OTHERS: FORM GAS. 1200** 17 NCAC 09B .0511 CITY TRANSIT AND PRIVATE NON-PROFIT REFUND MUNICIPALITIES AND CONTIGUOUS MUNICIPALITIES 17 NCAC 09B .0512

History Note: Authority G.S. 105-262; 105-446; 105-446.1; 105-446.3; 105-446.5;

Eff. February 1, 1976;

Repealed Eff. January 1, 1983.

17 NCAC 09B .0513 TAXICAB REFUNDS: FORM GAS. 1200B
17 NCAC 09B .0514 CONCRETE MIXER REFUND: FORM GAS. 1200C

History Note: Authority G.S. 105-262; 105-446.3; 105-446.5;

Eff. January 17, 1980;

Repealed Eff. January 1, 1983.

17 NCAC 09B .0515 REFUND OF TAXES PAID ON GASOHOL: FORM GAS. 1221

History Note: Authority G.S. 105-262; 105-446.4;

Eff. January 1, 1981;

Repealed Eff. January 1, 1983.