

**SUBCHAPTER 09K - GASOLINE, DIESEL AND BLENDS****SECTION .0100 - RESERVED FOR FUTURE CODIFICATION****SECTION .0200 - LICENSING****17 NCAC 09K .0201 EXPORTER'S LICENSE**

*History Note:* Authority G.S.105-262; 105-449.65(a)(5); 105-449.69; 105-449.72;  
Temporary Adoption Eff. January 1, 1996;  
Temporary Adoption Expired July 11, 1996.

**17 NCAC 09K .0202 LICENSED DISTRIBUTOR CONSIDERED TO BE LICENSED AS AN IMPORTER**

*History Note:* Authority G.S. 105-262; 105-449.65; 105-449.69;  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Recodified to 17 NCAC 12B .0103 effective November 1, 2002.

**17 NCAC 09K .0203 NOTICE OF ADDITIONAL STATES**

*History Note:* Authority G.S. 105-262; 105-449.69(d);  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Recodified to 17 NCAC 12B .0104 effective November 1, 2002.

**17 NCAC 09K .0204 AMOUNT OF BOND OR IRREVOCABLE LETTER OF CREDIT REQUIRED**

*History Note:* Authority G.S. 105-262; 105-449.72;  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Recodified to 17 NCAC 12B .0105 effective November 1, 2002.

**17 NCAC 09K .0205 TYPES OF ACCEPTABLE BONDS**

*History Note:* Authority G.S. 105-262; 105-449.72;  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Amended Eff. August 1, 1998;  
Recodified to 17 NCAC 12B .0106 effective November 1, 2002.

**17 NCAC 09K .0206 IRREVOCABLE LETTER OF CREDIT**

*History Note:* Authority G.S. 105-262; 105-449.72;  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Recodified to 17 NCAC 12B .0107 effective November 1, 2002.

**SECTION .0300 - RESERVED FOR FUTURE CODIFICATION****SECTION .0400 - PAYMENT AND REPORTING****17 NCAC 09K .0401 REPORTING INFORMATION IN THE PROPER REPORTING PERIOD**

*History Note:* Authority G.S. 105-262; 105-449.90;  
Temporary Adoption Eff. January 1, 1996;

*Eff. March 1, 1996;*  
*Recodified to 17 NCAC 12B .0301 effective November 1, 2002.*

#### SECTION .0500 - REFUNDS

##### **17 NCAC 09K .0501      DOCUMENTING SALES TO THE UNITED STATES GOVERNMENT**

*History Note:    Authority G.S. 105-262; 105-449.105;*  
*Temporary Adoption Eff. January 1, 1996;*  
*Eff. March 1, 1996;*  
*Recodified to 17 NCAC 12B .0401 effective November 1, 2002.*

##### **17 NCAC 09K .0502      SALES TO U.S. GOVERNMENT: REFUND FORM GAS 1206**

*History Note:    Authority G.S. 105-262; 105-449.105;*  
*Temporary Adoption Eff. January 1, 1996;*  
*Eff. March 1, 1996;*  
*Recodified to 17 NCAC 12B .0402 effective November 1, 2002.*

##### **17 NCAC 09K .0503      OFF-HIGHWAY REFUND APPLICATION INFORMATION**

*History Note:    Authority G.S. 105-262; 105-449.107;*  
*Temporary Adoption Eff. January 1, 1996;*  
*Eff. March 1, 1996;*  
*Recodified to 17 NCAC 12B .0403 effective November 1, 2002.*

##### **17 NCAC 09K .0504      OFF-HIGHWAY REFUND INVOICE REQUIREMENTS**

*History Note:    Authority G.S. 105-262; 105-107;*  
*Temporary Adoption Eff. January 1, 1996;*  
*Eff. March 1, 1996;*  
*Recodified to 17 NCAC 12B .0404 effective November 1, 2002.*

##### **17 NCAC 09K .0505      OFF-HIGHWAY USERS WITH COMMON STORAGE FACILITIES**

*History Note:    Authority G.S. 105-262; 105-449.107;*  
*Temporary Adoption Eff. January 1, 1996;*  
*Eff. March 1, 1996;*  
*Recodified to 17 NCAC 12B .0405 effective November 1, 2002.*

##### **17 NCAC 09K .0506      STATIONARY ENGINE MOUNTED ON A LICENSED MOTOR VEHICLE**

*History Note:    Authority G.S. 105-262; 105-449.107;*  
*Temporary Adoption Eff. January 1, 1996;*  
*Eff. March 1, 1996;*  
*Recodified to 17 NCAC 12B .0406 effective November 1, 2002.*

##### **17 NCAC 09K .0507      OFF-HIGHWAY USERS WITH SEPARATE TANKS**

*History Note:    Authority G.S. 105-262; 205-449.107;*  
*Temporary Adoption Eff. January 1, 1996;*  
*Eff. March 1, 1996;*  
*Recodified to 17 NCAC 12B .0407 effective November 1, 2002.*

##### **17 NCAC 09K .0508      DEALERS DELIVERING FUEL INTO OFF-HIGHWAY EQUIPMENT**

*History Note:* Authority G.S. 105-262; 105-449.107;  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Recodified to 17 NCAC 12B .0408 effective November 1, 2002.

**17 NCAC 09K .0509 VEHICLES WITH SPECIAL MOBILE EQUIPMENT LICENSE**

*History Note:* Authority G.S. 105-262; 105-449.107;  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Recodified to 17 NCAC 12B .0409 effective November 1, 2002.

**17 NCAC 09K .0510 REMOVAL OF LICENSE PLATE**

*History Note:* Authority G.S. 105-262; 105-449.107;  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Recodified to 17 NCAC 12B .0410 effective November 1, 2002.

**17 NCAC 09K .0511 MUNICIPAL CORPORATION AND CITY TRANSIT SYSTEM**

*History Note:* Authority G.S. 105-262; 105-449.106;  
Eff. March 1, 1996;  
Amended Eff. August 1, 1998;  
Recodified to 17 NCAC 12B .0411 effective November 1, 2002.

**17 NCAC 09K .0512 PROPORTIONAL REFUNDS: FORM GAS 1200C**

*History Note:* Authority G.S. 105-262; 105-449.107;  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Recodified to 17 NCAC 12B .0412 effective November 1, 2002.

**17 NCAC 09K .0513 OFF-HIGHWAY, CITY/COUNTY AND TAXICAB REFUNDS**

*History Note:* Authority G.S. 105-262; 105-449.106; 105-449.107;  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Recodified to 17 NCAC 12B .0413 effective November 1, 2002.

**17 NCAC 09K .0514 ELIGIBILITY FOR REFUNDS**

*History Note:* Authority G.S. 105-262; 105, Article 36C, Part 5; 105-449.106;  
Eff. August 1, 1998;  
Recodified to 17 NCAC 12B .0414 effective November 1, 2002.

**17 NCAC 09K .0601 RECORDS OF EXEMPT SALES**

*History Note:* Authority G.S. 105-251; 105-252; 105-262; 105-449.61(c);  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Repealed Eff. July 1, 2000.

**17 NCAC 09K .0602      RECORD-KEEPING REQUIREMENTS OF BULK-END USERS, RETAILERS, AND  
USERS**

*History Note:*      *Authority G.S. 105-262; 105-449.121;*  
*Temporary Adoption Eff. January 1, 1996;*  
*Eff. March 1, 1996;*  
*Amended Eff. July 1, 2000;*  
*Recodified to 17 NCAC 12B .0502 effective November 1, 2002.*

**SECTION .0700 - RESERVED FOR FUTURE CODIFICATION**