

**17 NCAC 12C .0302 ODOMETER READINGS**

(a) Alternative fuel providers reporting and paying tax on alternative fuel vehicles on the mileage basis set forth in Rule .0301(a) of this Section shall keep records of the number of miles driven each month based on odometer readings.

(b) Alternative fuel providers using alternative fuel from separate supply tanks shall keep odometer mileage records for each motor vehicle operated.

*History Note: Authority G.S. 105-262; 105-449.137;  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Recodified from 17 NCAC 09L .0402 effective November 1, 2002;  
Readopted Eff. November 1, 2017.*