

SUBCHAPTER 12C – ALTERNATIVE FUEL

SECTION .0100 – RESERVED

SECTION .0200 - TAX AND LIABILITY

17 NCAC 12C .0201 EQUIVALENT RATE FOR COMPRESSED NATURAL GAS

*History Note: Authority G.S. 105-262; 105-449.136;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
Recodified from 17 NCAC 09L .0301 effective November 1, 2002;
Expired Eff. September 1, 2016 pursuant to G.S. 150B-21.3A.*

SECTION .0300 - PAYMENT AND REPORTING

17 NCAC 12C .0301 FUEL FROM CARGO SUPPLY TANK

(a) Alternative fuel providers using alternative fuel from their cargo supply tank to propel a motor vehicle for highway use shall report and pay alternative fuel tax and inspection tax using the miles per gallon based on the motor vehicle's cargo supply tank capacity, as follows:

| <u>Tank Capacity</u> | <u>Miles Per Gallon</u> |
|--------------------------|-------------------------|
| 1 thru 1,199 gallons | 8 miles per gallon |
| 1,200 thru 1,599 gallons | 7 miles per gallon |
| 1,600 thru 2,050 gallons | 6 miles per gallon |
| 2,051 thru 2,999 gallons | 5 miles per gallon |
| 3,000 gallons and above | 4 miles per gallon |

(b) When a separate supply tank is connected to the engine of a motor vehicle, alternative fuel tax and inspection tax shall be due on the gas gallon or diesel gallon equivalents of fuel placed into the tank.

*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 .0401 effective November 1, 2002;
Readopted Eff. November 1, 2017.*

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.*

17 NCAC 12C .0303 RESERVED

17 NCAC 12C .0304 PURCHASES OF ALTERNATIVE FUELS FOR NONHIGHWAY USE ONLY

Persons who purchase or store alternative fuels only for nonhighway purposes shall not be required to keep inventories or report bulk purchases.

*History Note: Authority G.S. 105-262; 105-449.138;
Temporary Adoption Eff. January 1, 1996;
Eff. March 1, 1996;
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