



States' Biofuels Statutes

STATE OF NORTH CAROLINA

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).

Current through the 2013 Legislative Session of the North Carolina General Assembly.

§ 105-449.81. Excise tax on motor fuel

An excise tax at the motor fuel rate is imposed on motor fuel that is:

- (1) Removed from a refinery or a terminal and, upon removal, is subject to the federal excise tax imposed by § 4081 of the Code.
- (2) Imported by a system transfer to a refinery or a terminal and, upon importation, is subject to the federal excise tax imposed by § 4081 of the Code.
- (3) Imported by a means of transfer outside the terminal transfer system for sale, use, or storage in this State and would have been subject to the federal excise tax imposed by § 4081 of the Code if it had been removed at a terminal or bulk plant rack in this State instead of imported.

(3a) Repealed by S.L. 2007-527, § 38(a), eff. Jan. 1, 2008.

<Text of subd. (3b) eff. until Oct. 1, 2014.>

(3b) Fuel grade ethanol that meets any of the following descriptions:

- a. Is produced in this State and is removed from the storage facility at the production location.
- b. Is imported to this State outside the terminal transfer system.
- c. Repealed by S.L. 2009-445, § 34(a).

<Text of subd. (3b) eff. Oct. 1, 2014.>

(3b) Fuel grade ethanol or biodiesel fuel if the fuel meets at least one of the following descriptions:

- a. Is produced in this State and is removed from the storage facility at the production location.
- b. Is imported to this State outside the terminal transfer system.
- c. Repealed by S.L. 2009-445, § 34(a), eff. Jan. 1, 2010.

(4) Blended fuel made in this State or imported to this State.

(5) Transferred within the terminal transfer system and is subject, upon transfer, to the federal excise tax imposed by section 4081 of the Code or is transferred to a person who is not licensed under this Article as a supplier.

Credits: Added by Laws 1995, c. 390, § 3, eff. Jan. 1, 1996. Amended by Laws 1995 (Reg. Sess., 1996), c. 647, § 13, eff. July 1, 1996; S.L. 2004-170, § 30, eff. Aug. 2, 2004; S.L. 2007-527, § 38(a), eff. Jan. 1, 2008; S.L. 2008-134, § 32, eff. Jan. 1, 2009; S.L. 2009-445, § 34(a), eff. Jan. 1, 2010; S.L. 2014-3, § 9.7(a), eff. Oct. 1, 2014.