



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.

§ 105-449.83A. Liability for tax on fuel grade ethanol and biodiesel

<Text of section eff. Oct. 1, 2014. See, also, section eff. until Oct. 1, 2014.>

The excise tax imposed by G.S. 105-449.81(3b) on fuel grade ethanol is payable by the refiner or fuel alcohol provider. The excise tax imposed by G.S. 105-449.81(3b) on biodiesel is payable by the refiner or the biodiesel provider.

Credits: Added by Laws 1995 (Reg. Sess., 1996), c. 647, § 15, eff. July 1, 1996. Amended by S.L. 2008-134, § 34, eff. Jan. 1, 2009; S.L. 2009-445, § 34(b), eff. Aug. 7, 2009; S.L. 2014-3, § 9.7(b), eff. Oct. 1, 2014.