

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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SENATE BILL 159

Short Title: Non-tax-paid Fuel Criminal Penalty.

(Public)

Sponsors: Senators Kerr, Plexico, Seymour, and Winner of Buncombe.

Referred to: Judiciary I.

February 15, 1993

A BILL TO BE ENTITLED

AN ACT TO PROHIBIT DELIVERY OF NON-TAX-PAID SPECIAL FUEL INTO THE SUPPLY TANK OF A MOTOR VEHICLE AND ACQUISITION OF NON-TAX-PAID SPECIAL FUEL FOR USE IN A MOTOR VEHICLE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-449.34 reads as rewritten:

"§ 105-449.34. Acts and omissions declared to be ~~misdemeanors; penalties.~~ misdemeanors.

A person who commits one or more of the following acts is guilty of a misdemeanor:

- (1) Fails to obtain a license required by this Article.
- (2) Willfully fails to make a report required by this Article.
- (3) Willfully fails to pay a tax when due under this Article.
- (4) Makes a false statement in an application, a report, or a statement required under this Article.
- (5) Fails to keep records as required under this Article.
- (6) Refuses to allow the Secretary of Revenue or a representative of the Secretary of Revenue to examine the licensee's books and records concerning fuel.
- (7) Fails to disclose the correct amount of fuel sold or used in this State.
- (8) Fails to file an additional bond as required under this Article.
- (9) Dispenses non-tax-paid fuel into the supply tank of a motor vehicle, knowing the fuel to be nontaxpaid.

- 1           (10) Allows non-tax-paid fuel to be dispensed into the supply tank of a  
2           motor vehicle, knowing the fuel to be non-tax-paid."  
3           Sec. 2. This act becomes effective October 1, 1993, and applies to offenses  
4 committed on or after that date.