

GENERAL ASSEMBLY OF NORTH CAROLINA
1995 SESSION

CHAPTER 451
HOUSE BILL 360

AN ACT TO EXEMPT RAILROADS FROM PAYMENT OF SALES TAX ON
DIESEL FUEL USED BY LOCOMOTIVES AND RAILROAD CARS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13 is amended by adding a new subdivision to read:
"(11a) Sales of diesel fuel to railroad companies for use in rolling stock other than motor vehicles. The definitions in G.S. 105-333 apply in this subdivision."

Sec. 2. This act is effective on the first day of the second month following its ratification.

In the General Assembly read three times and ratified this the 18th day of July, 1995.

Dennis A. Wicker
President of the Senate

Harold J. Brubaker
Speaker of the House of Representatives