

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2007

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HOUSE BILL 2151

Short Title: Fuel Tax Refund for Marinas.

(Public)

Sponsors: Representatives Stiller, McComas (Primary Sponsors); Blackwood, Cleveland, Current, Daughtridge, Frye, Justice, Killian, McGee, and Tillis.

Referred to: Finance.

May 19, 2008

A BILL TO BE ENTITLED

AN ACT TO ALLOW A MARINA TO OBTAIN A QUARTERLY REFUND OF THE  
EXCISE TAX ON GASOLINE SOLD FOR USE IN A BOAT OR OTHER  
MARINE VESSEL.

The General Assembly of North Carolina enacts:

**SECTION 1.** Part 5 of Article 36C of Chapter 105 of the General Statutes is amended by adding a new section to read:

**"§ 105-106A. Quarterly refunds for marinas and special mobile equipment.**

(a) Marina. – A marina may obtain a quarterly refund of the excise tax paid by the marina on gasoline purchased for use in a boat or another marine vessel during the preceding quarter. The refund applies only to gasoline delivered at the time of purchase into a storage facility that is marked "For Boat Use Only" or another phrase that clearly indicates the fuel is not to be used to operate a highway vehicle.

(b) Special Mobile Equipment. – A person who purchases and uses motor fuel to operate special mobile equipment off-highway may receive a quarterly refund for the excise tax paid during the preceding quarter on the fuel used for this purpose.

(c) Refund Amount. – The amount of a refund allowed under this section is the amount of excise tax paid during the preceding quarter, at a rate equal to the flat cents-per-gallon rate plus the variable cents-per-gallon rate in effect during the quarter for which the refund is claimed, less the amount of sales and use tax or privilege tax due on the motor fuel under this Chapter, as determined in accordance with G.S. 105-449.107(c)."

**SECTION 2.** The catch line of G.S. 105-449.106 reads as rewritten:

**"§ 105-449.106. Quarterly refunds for nonprofit organizations, taxicabs, and special mobile equipment organizations and taxicabs."**

**SECTION 3.** G.S. 105-449.106(c) is repealed.

**SECTION 4.** G.S. 106-164.13(11) reads as rewritten:

"(11) Any of the following fuel:

- 1                   a.     Motor fuel, as defined in G.S. 105-449.60, except motor fuel for  
2                    which a refund of the per gallon excise tax is allowed under  
3                    ~~G.S. 105-449.105A or G.S. 105-449.107.~~G.S. 105-449.105A,  
4                    105-449.106A, or 105-449.107.  
5                   b.     Alternative fuel taxed under Article 36D of this Chapter, unless  
6                    a refund of that tax is allowed under G.S. 105-449.107."

7                   **SECTION 5.** This act becomes effective July 1, 2008, and applies to motor  
8 fuel purchased on or after that date.