

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015**

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SENATE BILL 866

Short Title: Motor Fuel Tax Refund for Joint Agency. (Public)

Sponsors: Senators Sanderson (Primary Sponsor); and Rabin.

Referred to: Transportation

May 11, 2016

A BILL TO BE ENTITLED
AN ACT TO ALLOW A MOTOR FUEL TAX REFUND FOR A REGIONAL SOLID WASTE
MANAGEMENT AUTHORITY CREATED UNDER ARTICLE 22 OF CHAPTER 153A OF
THE GENERAL STATUTES.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-449.106(a) reads as rewritten:

"(a) Nonprofits. – ~~A nonprofit~~ An organization listed below that purchases and uses motor fuel may receive a quarterly refund, for the excise tax paid during the preceding quarter, at a rate equal to the amount of 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 one cent (1¢) per gallon.

An application for a refund allowed under this subsection must be made in accordance with this Part and must be signed by the chief executive officer of the organization. The chief executive officer of a ~~nonprofit~~ an organization is the president of the organization or another officer of the organization designated in the charter or bylaws of the organization.

Any of the following entities may receive a refund under this subsection:

- (1) Repealed by Session Laws 2002-108, s. 13, effective January 1, 2003.
- (2) A private, nonprofit organization that transports passengers under contract with or at the express designation of a unit of local government.
- (3) A volunteer fire department.
- (4) A volunteer rescue squad.
- (5) A sheltered workshop recognized by the Department of Health and Human Services.
- (6) A regional solid waste management authority created pursuant to Article 22 of Chapter 153A of the General Statutes."

SECTION 2. This act becomes effective July 1, 2016, and applies to purchases made on or after that date.

