GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2001

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HOUSE BILL 170* Committee Substitute Favorable 6/5/01

Short Title: Mu	lch Blower Fuel Tax Refunds.	(Public)
Sponsors:		
Referred to:		
	February 20, 2001	
MULCH-BLO The General Asso	A BILL TO BE ENTITLED LLOW A FUEL TAX REFUND FOR OFF-ROAD I OWING EQUIPMENT. embly of North Carolina enacts:	FUEL USE BY
"(b) Certain vehicles listed be any of the follow	ION 1. G.S. 105-449.107(b) reads as rewritten: n Vehicles. – A person who purchases and uses motor felow may receive an annual refund for the amount of fuing vehicles: the vehicle: A concrete mixing vehicle.	
(2) (3)	A solid waste compacting vehicle. A bulk feed vehicle that delivers feed to poultry or live power takeoff to unload the feed. A vehicle that delivers lime or fertilizer in bulk to fa	
(5)	power takeoff to unload the lime or fertilizer. A tank wagon that delivers alternative fuel, as of 105-449.130, or motor fuel or another type of liquid tanks and uses a power takeoff to make the delivery.	lefined in G.S.
<u>(6)</u>	A commercial vehicle that delivers and spreads composts, sand, sawdust, and similar materials and the takeoff to unload, blow, and spread the materials.	
The amount of following: the su the refund is claim during that year, An application for	of refund allowed is thirty-three and one-third percent (arm of the flat cents-per-gallon rate in effect during the med and the average of the two variable cents-per-galloless the amount of sales and use tax due on the fuel under a refund allowed under this section must be made in fund is allowed for the amount of fuel consumed by t	e year for which on rates in effect der this Chapter. accordance with

mixing, compacting, or unloading operations, as distinguished from propelling the

vehicle, which amount is considered to be one-third of the amount of fuel consumed by

the vehicle."

SECTION 2. This act is effective when it becomes law and applies to motor fuel and alternative fuel consumed on or after January 1, 2001.