

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2005**

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**SENATE BILL 356
Finance Committee Substitute Adopted 4/20/05**

Short Title: Fuel Tax Refund for Pumpers and Sweepers.

(Public)

Sponsors:

Referred to:

March 3, 2005

A BILL TO BE ENTITLED

1 AN ACT TO ALLOW A FUEL TAX REFUND FOR OFF-ROAD FUEL USE BY
2 PUMPER TRUCKS AND SWEEPERS.
3

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-449.107(b) reads as rewritten:

6 "(b) Certain Vehicles. – A person who purchases and uses motor fuel in one of the
7 vehicles listed below may receive an annual refund for the amount of fuel consumed by
8 the vehicle:

9 (1) A concrete mixing vehicle.

10 (2) A solid waste compacting vehicle.

11 (3) A bulk feed vehicle that delivers feed to poultry or livestock and uses a
12 power takeoff to unload the feed.

13 (4) A vehicle that delivers lime or fertilizer in bulk to farms and uses a
14 power takeoff to unload the lime or fertilizer.

15 (5) A tank wagon that delivers alternative fuel, as defined in
16 G.S. 105-449.130, or motor fuel or another type of liquid fuel into
17 storage tanks and uses a power takeoff to make the delivery.

18 (6) A commercial vehicle that delivers and spreads mulch, soils,
19 composts, sand, sawdust, and similar materials and that uses a power
20 takeoff to unload, blow, and spread the materials.

21 (7) A commercial vehicle that uses a power takeoff to remove and dispose
22 of septage and for which an annual fee is required to be paid to the
23 Department of Environment and Natural Resources under
24 G.S. 130A-291.1.

25 (8) A sweeper.

26 The amount of refund allowed is thirty-three and one-third percent (33 1/3%) of the
27 following: the sum of the flat cents-per-gallon rate in effect during the year for which
28 the refund is claimed and the average of the two variable cents-per-gallon rates in effect
29 during that year, less the amount of sales and use tax due on the fuel under this Chapter.

1 An application for a refund allowed under this section must be made in accordance with
2 this Part. This refund is allowed for the amount of fuel consumed by the vehicle in its
3 mixing, compacting, or unloading operations, as distinguished from propelling the
4 vehicle, which amount is considered to be one-third of the amount of fuel consumed by
5 the vehicle."

6 **SECTION 2.** This act is effective when it becomes law and applies to motor
7 fuel and alternative fuel consumed on or after January 1, 2006.