

§ 105-449.107A. Sales tax due on motor fuel.

(a) Sales Tax Amount. – Article 5 of Subchapter I of this Chapter determines the amount of State sales and use tax to be deducted from a motor fuel excise tax refund identified in subsection (b) of this section. Articles 39, 40, and 42 of Subchapter VIII of this Chapter and the Mecklenburg First 1% Sales Tax Act determine the amount of local sales and use tax to be deducted under this section from a motor fuel excise tax refund identified in subsection (b) of this section. The cents-per-gallon cost of motor fuel used to calculate the amount of State and local sales and use tax deducted from a claim for refund for each taxable period equals the average of the United States city average price of finished motor gasoline and No. 2 diesel fuel for resale in the "Consumer Price Index Detailed Reports" published by the Bureau of Labor Statistics of the United States Department of Labor or data determined by the Secretary to be equivalent. The average is computed by weighting the cost of finished motor gasoline and No. 2 diesel fuel by the proportion of tax collected on each under this Article for the taxable period, rounding to the nearest one-tenth of a cent (1/10¢). If the cents-per-gallon cost is exactly between two-tenths of a cent (2/10¢), the average is rounded up to the higher of the two.

(b) Refunds Subject to Sales Tax Amount. – The sales tax amount must be deducted from all of the following claims for refunds:

- (1) Refunds for special mobile equipment pursuant to G.S. 105-449.106(c).
- (2) Refunds for off-highway use pursuant to G.S. 105-449.106(d).
- (3) Refunds for eligible vehicles with power attachments pursuant to G.S. 105-449.107. (2022-74, s. 42.4(d).)