

GENERAL ASSEMBLY OF NORTH CAROLINA  
1989 SESSION

CHAPTER 1050  
HOUSE BILL 603

AN ACT TO ALLOW CERTAIN INTERSTATE MOTOR CARRIERS TO FILE ANNUAL FUEL USE TAX REPORTS AND TO ALLOW CERTAIN USERS OF DIESEL FUEL TO FILE ANNUAL RATHER THAN QUARTERLY REPORTS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-449.45 reads as rewritten:

**"§ 105-449.45. Reports of carriers.**

~~Except as provided in G.S. 105-449.49, every motor carrier subject to the tax imposed by this Article shall on or before the last day of April, July, October and January of every year make to the Secretary such reports of its operations during the quarter of the year ending the last day of the preceding month as the Secretary may require and such other reports from time to time as the Secretary may deem necessary. When any person required to file a report as provided by this Article fails to file such report within the time prescribed by this Article, he shall be subject to a penalty of not more than fifty dollars (\$50.00) for the first failure, and not more than one hundred dollars (\$100.00) for any subsequent failure, and any penalty pursuant to this section shall be assessed and collected by the Secretary in the same manner as is provided in this Article with respect to any tax deficiency, and shall be subject to all other applicable provisions relating to the assessment and collection of taxes pursuant to this Article. However, motor carriers are not required to make any reports with respect to vehicles used exclusively in intrastate operations in this State except as the Secretary may specifically from time to time require, but this is not to be construed to eliminate the requirements as to registration and identification markers with respect to all such vehicles as provided in G.S. 105-449.47.~~

(a) Quarterly Report. A motor carrier shall report its operations to the Secretary on a quarterly basis unless this subsection exempts the motor carrier from this requirement or permits the motor carrier to report on a different basis. A motor carrier is not required to file a quarterly report if:

- (1) All the motor carrier's operations during the quarter were made under a temporary permit issued under G.S. 105-449.49.
- (2) All the motor carrier's operations during the quarter were in this State.
- (3) The motor carrier has been granted permission to file an annual report under subsection (b).

A quarterly report covers a calendar quarter and is due by the last day in April, July, October, and January.

(b) Annual Report. The Secretary may authorize a motor carrier whose estimated annual tax liability under this Article does not exceed two hundred dollars (\$200.00) to file an annual report of its operations. An annual report covers a fiscal year beginning on July 1 and ending on the following June 30 and is due by July 31 after the end of a fiscal year. To file an annual report, a motor carrier must apply to the Secretary for permission to file on an annual basis. An application must be submitted by the date set by the Secretary. Once granted permission, a motor carrier may continue to file an annual report until notified by the Secretary to file a quarterly report.

(c) Other Reports. A motor carrier shall file with the Secretary other reports concerning its operations that the Secretary requires.

(d) Penalties. A motor carrier that fails to file a report under this section by the required date is subject to a penalty of up to fifty dollars (\$50.00) for the first failure and of up to one hundred dollars (\$100.00) for a subsequent failure."

Sec. 2. G.S. 105-449.10(a) reads as rewritten:

"(a) Each user-seller or user licensed under this Article shall keep ~~such~~ records and make ~~such~~ reports to the Secretary as ~~shall be prescribed under regulations promulgated in accordance with regulations adopted~~ by the Secretary. ~~Such~~ The records and reports shall ~~be such as are adequate to show~~ all purchases, sales, ~~deliveries~~ deliveries, and use of fuel by ~~such seller the user-seller or user, user~~. A licensed user that is not authorized by this subsection to file an annual report shall file a quarterly report ~~provided that persons licensed as users shall file such reports quarterly~~ on or before the last day of the month immediately following the end of the quarter. A licensed user that uses fuel only in a motor vehicle operated in this State or that has been granted permission to file an annual report under G.S. 105-449.45 shall file an annual report for a calendar year by January 1 following the end of the year. A user-seller shall file a report as required by G.S. 105-449.21."

Sec. 3. This act shall become effective January 1, 1991.

In the General Assembly read three times and ratified this the 27th day of July, 1990.