

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 894

Short Title: Community College Fuel Exemption.

(Public)

Sponsors: Senator Conder.

Referred to: Finance

May 1, 1995

A BILL TO BE ENTITLED

AN ACT TO RESTORE THE MOTOR FUEL TAX EXEMPTION FOR FUEL USED IN VEHICLES OWNED BY A COMMUNITY COLLEGE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-449A reads as rewritten:

"§ 105-449A. Exemption of motor fuel used in State or community college vehicles.

(a) ~~Motor fuel purchased by the State for use in State-owned motor vehicles for State business.~~ The following motor fuel is exempt from the excise tax levied by this Article.

(1) Motor fuel purchased by the State for use in State-owned motor vehicles operated for State business.

(2) Motor fuel purchased by a board of trustees of a community college for use in vehicles owned by the community college and operated for community college business.

This exemption applies only if an invoice for the fuel stating the State agency or community college board of trustees to whom the fuel was delivered, the price per gallon of the fuel excluding the tax, and the kind and quantity of fuel sold is furnished to the Secretary of Revenue. A person who holds a State contract for the sale of motor fuel to be used in State-owned motor vehicles for State business that is eligible for the exemption granted by this section shall invoice motor fuel sold to the State for this purpose under

1 the contract at the prevailing contract price, excluding the tax, and a tax. A person who
2 sells motor fuel that is eligible for the exemption granted by this section but does not hold
3 a State contract for the sale for the sale of motor fuel to be used in State-owned motor vehicles
4 for State business but who sells motor fuel for this purpose in quantities not sufficient to require
5 a State contract shall invoice motor fuel sold to the State at the lowest informal bid price,
6 excluding the tax.

7 (b) A person ~~authorized to sell~~ who sells motor fuel to the State that is exempt under
8 this section and who paid the tax levied by this Article on the fuel sold to the State for use
9 ~~in State-owned motor vehicles for State business~~ may obtain a refund of the tax paid on the
10 fuel upon filing an application for refund with the Secretary of Revenue and attaching an
11 invoice, containing the information required in subsection (a) of this section, to the
12 refund application. Upon receipt of a proper application and invoice, the Secretary shall
13 refund the amount of tax paid.

14 (c) A person who makes a false invoice or application for refund under this section
15 shall be guilty of a Class 1 misdemeanor."

16 Sec. 2. This act becomes effective July 1, 1995.