

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

SESSION LAW 2015-224
SENATE BILL 448

AN ACT TO EQUALIZE THE TAXATION OF LIQUEFIED PROPANE GAS WHEN USED
AS A MOTOR FUEL.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-449.130 is amended by adding a new subdivision to read:

"(1h) Gas gallon equivalent of liquefied propane gas. – The energy equivalent of 5.75 pounds of liquefied propane gas."

SECTION 2. G.S. 105-449.136(a) reads as rewritten:

"(a) Rate. – A tax at the motor fuel rate is imposed on liquid alternative fuel used to operate a highway vehicle by means of a vehicle supply tank that stores fuel only for the purpose of supplying fuel to operate the vehicle. The tax on liquefied natural gas is imposed on each diesel gallon equivalent of liquefied natural gas. The tax on liquefied propane gas is imposed on each gas gallon equivalent of liquefied propane gas. A tax at the equivalent of the motor fuel rate is imposed on all other alternative fuel used to operate a highway vehicle. The tax on compressed natural gas is imposed on each gas gallon equivalent of compressed natural gas. The Secretary must determine the equivalent rate for all other non-liquid alternative fuels."

SECTION 3. This act becomes effective January 1, 2016.

In the General Assembly read three times and ratified this the 13th day of August, 2015.

s/ Philip E. Berger
President Pro Tempore of the Senate

s/ Tim Moore
Speaker of the House of Representatives

s/ Pat McCrory
Governor

Approved 2:25 p.m. this 18th day of August, 2015

