

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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HOUSE BILL 1594

Short Title: Repeal Certain Fuel Tax Refunds.

(Public)

Sponsors: Representatives Cole; Bowman and Sexton.

Referred to: Finance.

May 25, 1994

A BILL TO BE ENTITLED

1 AN ACT TO REPEAL THE FUEL TAX REFUNDS ALLOWED TO TAXICABS,
2 CONCRETE MIXING VEHICLES, SOLID WASTE COMPACTING VEHICLES,
3 AND CERTAIN AGRICULTURAL VEHICLES.
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5 The General Assembly of North Carolina enacts:

6 Section 1. G.S. 105-446.3 reads as rewritten:

7 "**§ 105-446.3. Refund of tax paid on motor fuel used to operate a taxicab or transit**
8 **system bus.**

9 A person who purchases and uses motor fuel in a taxicab, as defined in G.S. 20-
10 87(1), while the taxicab is engaged in transporting passengers for hire, or in a bus
11 operated as part of a city transit system that is exempt from regulation by the North
12 Carolina Utilities Commission under G.S. ~~62-260(a)(8)~~, 62-260(a)(8) may receive a
13 quarterly refund, for the tax paid during the preceding quarter, at a rate equal to the flat
14 cents-per-gallon rate plus the variable cents-per-gallon rate in effect during the quarter
15 for which the refund is claimed, less one cent (1¢) per gallon. An application for a
16 refund must be made in accordance with G.S. 105-440."

17 Sec. 2. G.S. 105-446.5 is repealed.

18 Sec. 3. This act becomes effective July 1, 1994, and applies to taxes paid on
19 or after that date.