

April 5, 2001

S 1013. FARMER FUEL TAX REFUND. *TO PROVIDE MOTOR FUEL TAX REFUNDS FOR CERTAIN FARM VEHICLES.* Amends GS 105-449.106 to provide that a person who purchases and uses motor fuel to operate a farm vehicle may receive a quarterly refund for the excise tax paid during the preceding quarter, less \$.01 per gallon. Covered vehicles are farm tractors or vehicles licensed at the farmer rate owned by a taxpayer who owns property classified for use value taxation under GS 105-277.3. Effective July 1, 2001.

Intro. by Albertson.

Ref. to Finance	GS 105
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