

May 19, 2004

**S 1171. MOTOR FUELS TAX CHANGES.** *TO MODIFY THE TAXATION OF MOTOR FUELS; TO ALLOW THE SECRETARY OF REVENUE TO APPOINT EMPLOYEES OF THE MOTOR FUELS TAX DIVISION AS REVENUE LAW ENFORCEMENT OFFICERS; AND TO TRANSFER THE AUDIT FUNCTION FOR THE INTERNATIONAL REGISTRATION PLAN TO THE DEPARTMENT OF REVENUE FROM THE DIVISION OF MOTOR VEHICLES.* Effective Jan. 1, 2005, amends GS 105-236(2) to provide that in cases in which the taxpayer fails to obtain a license as required under GS 105-449.65 or 105-449.131, the Sec'y may assess a penalty of \$1,000. Amends GS 105-236.1(a) to authorize the Sec'y to appoint employees as revenue law enforcement officers. Effective July 1, 2004, amends GS 105-449.46 to authorize inspection of records related to the registration fee imposed by GS Ch. 20, Art. 3. Effective Jan 1, 2005, GS 105-449.95 (quarterly hold harmless for licensed distributors and some license importers) is repealed and new GS 105-449.115(g) is enacted to provide that the Sec'y may assess a civil penalty of \$5,000 against a terminal operator for issuing a shipping document that does not satisfy the requirements of subsection (b) (required contents of shipping documents). Amends GS 119-15 to add definitions of dyed diesel fuel and dyed diesel fuel distributor and adds new GS 119-15.1(a)(4) to require a dyed diesel fuel distributor to obtain a license from the Sec'y. Effective July 1, 2004, amends GS 20-91 to transfer the audit function for the international registration plan to the Dep't of Revenue from DMV.

**Intro. by Kerr, Clodfelter, Dalton, Hartsell, Hoyle, Webster.**

Ref. to Finance

GS 20, 105, 119

June 10, 2004

**S 1171. MOTOR FUELS TAX CHANGES.** Intro. 5/19/04. Senate committee substitute adopted 6/9/04 makes the following changes to 1st edition. Deletes GS 105-449.86(a)(4) (excise tax on dyed diesel fuel to operate vehicle owned or leased to American Red Cross). Recodifies GS 105.449.95 (was, repeals) as GS 105-449.106A effective Jan. 1, 2005, and makes technical corrections.

June 16, 2004

**S 1171. MOTOR FUELS TAX CHANGES.** Intro. 5/19/04. Senate amendment makes the following change to 2nd edition. Changes the number of revenue officers that may be appointed to enforce motor fuels taxes from five to eleven.

June 30, 2004

**S 1171. MOTOR FUELS TAX CHANGES.** Intro. 5/19/2004. House committee substitute makes the following changes to 3rd edition. Changes effective date for amendments to GS 105-449.46 (inspection of books and records) and GS 20-91 (audit of vehicle registrations under International Registration Plan) from July 1, 2004, to when bill becomes law.