

May 15, 2008

H 2151. FUEL TAX REFUND FOR MARINAS. Filed 5/15/08. *TO ALLOW A MARINA TO OBTAIN A QUARTERLY REFUND OF THE EXCISE TAX ON GASOLINE SOLD FOR USE IN A BOAT OR OTHER MARINE VESSEL.*

Enacts new GS 105-449.106A to allow a marina to obtain a quarterly refund of motor fuel tax paid on gasoline purchased for boat use. The former fuel tax refund for marinas was repealed by section 29 of SL 1998-98.

Moves to GS 105-449.106A(b) from GS 105-449.106 the similar refund for tax paid on motor fuel purchased for off-highway use in special mobile equipment. For both refunds, the amount of sales tax or privilege tax due on the fuel is subtracted from the amount of the refund. Makes conforming changes to GS 105-164.13(11). Effective for fuel purchased on or after July 1, 2008.

Intro. by Stiller.

GS 105