

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

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SENATE DRS25146-MC-264 (05/21)

Short Title: Modify Exemptions from Motor Fuels Excise Tax. (Public)

Sponsors: Senator Sanderson (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT REGIONAL SOLID WASTE MANAGEMENT AUTHORITIES  
3 FROM THE MOTOR FUELS EXCISE TAX.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-449.88 is amended by adding a new subdivision to read:

6 "§ 105-449.88. Exemptions from the excise tax.

7 The excise tax on motor fuel does not apply to the following:

8 ...

9 (8a) Motor fuel sold to a regional solid waste management authority created  
10 pursuant to G.S. 153A-421.

11 ...."

12 SECTION 2. This act becomes effective July 1, 2014.



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