

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

FILED SENATE  
May 10, 2016  
S.B 866  
PRINCIPAL CLERK

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SENATE BILL DRS35344-RB-52A (04/26)

Short Title: Motor Fuel Tax Refund for Joint Agency. (Public)

Sponsors: Senator Sanderson (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO ALLOW A MOTOR FUEL TAX REFUND FOR A REGIONAL SOLID WASTE  
3 MANAGEMENT AUTHORITY CREATED UNDER ARTICLE 22 OF CHAPTER 153A OF  
4 THE GENERAL STATUTES.

5 The General Assembly of North Carolina enacts:

6 **SECTION 1.** G.S. 105-449.106(a) reads as rewritten:

7 "(a) Nonprofits. – ~~A nonprofit~~ An organization listed below that purchases and uses motor  
8 fuel may receive a quarterly refund, for the excise tax paid during the preceding quarter, at a rate  
9 equal to the amount of the flat cents-per-gallon rate plus the variable cents-per-gallon rate in effect  
10 during the quarter for which the refund is claimed, less one cent (1¢) per gallon.

11 An application for a refund allowed under this subsection must be made in accordance with  
12 this Part and must be signed by the chief executive officer of the organization. The chief executive  
13 officer of a ~~nonprofit~~ organization is the president of the organization or another officer of the  
14 organization designated in the charter or bylaws of the organization.

15 Any of the following entities may receive a refund under this subsection:

- 16 (1) Repealed by Session Laws 2002-108, s. 13, effective January 1, 2003.  
17 (2) A private, nonprofit organization that transports passengers under contract with  
18 or at the express designation of a unit of local government.  
19 (3) A volunteer fire department.  
20 (4) A volunteer rescue squad.  
21 (5) A sheltered workshop recognized by the Department of Health and Human  
22 Services.  
23 (6) A regional solid waste management authority created pursuant to Article 22 of  
24 Chapter 153A of the General Statutes."

25 **SECTION 2.** This act becomes effective July 1, 2016, and applies to purchases made  
26 on or after that date.



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