

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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SENATE BILL 494

Short Title: Gas Tax Refund for Emergency Communicators. (Public)

Sponsors: Senators Daniel; Atwater, Blake, Davis, Forrester, Goolsby, Hunt, Newton, Rabon, and Rouzer.

Referred to: Finance.

April 4, 2011

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE A REFUND FROM THE MOTOR FUEL EXCISE TAX FOR
3 VOLUNTEER ORGANIZATIONS THAT PROVIDE COMMUNICATIONS SUPPORT
4 DURING EMERGENCIES.

5 The General Assembly of North Carolina enacts:

6 SECTION 1. G.S. 105-449.106 reads as rewritten:

7 "§ 105-449.106. Quarterly refunds for nonprofit organizations, taxicabs, and special
8 mobile equipment.

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

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

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

- 18 (1) Repealed by Session Laws 2002-108, s. 13, effective January 1, 2003.
19 (2) A private, nonprofit organization that transports passengers under contract
20 with or at the express designation of a unit of local government.
21 (3) A volunteer fire department.
22 (4) A volunteer rescue squad.
23 (5) A sheltered workshop recognized by the Department of Health and Human
24 Services.
25 (6) A private, nonprofit organization that provides volunteer radio
26 communications, traffic control, or logistical support during emergencies in
27 cooperation with authorities and other volunteer organizations, provided the
28 organization owns the vehicles in which the motor fuel is used and provided
29 the organization is under contract with a county or municipality to provide
30 its services.

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32 SECTION 2. This act is effective for taxes imposed for taxable years beginning on
33 or after July 1, 2011, and applies to motor fuel purchased on or after that date.

