

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2025**

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**HOUSE BILL 582**

Short Title: Providing Relief to Impacted Families Act. (Public)

Sponsors: Representatives Johnson and Scott (Primary Sponsors).

*For a complete list of sponsors, refer to the North Carolina General Assembly web site.*

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

April 1, 2025

A BILL TO BE ENTITLED  
AN ACT TO ENACT THE PROVIDING RELIEF TO IMPACTED FAMILIES ACT.  
The General Assembly of North Carolina enacts:

**SECTION 1.** This act shall be known as the "Providing Relief to Impacted Families Act."

**SECTION 2.** G.S. 105-449.106(a) reads as rewritten:

"(a) Nonprofits. – A nonprofit organization listed below that purchases and uses motor fuel may receive a quarterly refund, for the excise tax paid during the preceding quarter, at a rate equal to the tax rate in effect under G.S. 105-449.80 for the time period for which the refund is claimed, less one cent (1¢) per gallon.

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

- (1) Repealed by Session Laws 2002-108, s. 13, effective January 1, 2003.
- (2) A private, nonprofit organization that transports passengers under contract with or at the express designation of a unit of local government.
- (3) A volunteer fire department.
- (4) A volunteer rescue squad.
- (5) A sheltered workshop recognized by the Department of Health and Human Services.
- (6) A nonprofit organization transporting food for free distribution to residents of this State."

**SECTION 3.** This act is effective when it becomes law.



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