

NORTH CAROLINA GENERAL ASSEMBLY  
1975 SESSION

CHAPTER 845  
SENATE BILL 656

AN ACT TO PROVIDE GASOLINE TAX REFUNDS TO "SHELTERED WORKSHOPS"  
RECOGNIZED AND APPROVED BY THE DEPARTMENT OF HUMAN  
RESOURCES.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-446.1 is hereby rewritten in its entirety, to read as follows:

"§ **105-446.1. Refunds of taxes paid by counties and municipalities.** — The following entities shall be entitled to be reimbursed at the rate of eight cents (8¢) per gallon of the tax levied by G.S. 105-434 upon filing a statement in writing with the Secretary of Revenue, which statement shall be made upon the oath or affirmation of the chief executive officer of said entity, showing the number of gallons of fuel purchased and used by said entity on which the tax levied by G.S. 105-434 has been paid: the Board of Transportation, counties, municipal corporations, volunteer fire departments, county fire departments, and 'sheltered workshop' organizations recognized and approved by the Department of Human Resources. 'Chief executive officer' shall mean the Director of Highways, the mayor, city manager or other municipal officer designated by the governing body of the municipality, the chairman of the board of county commissioners or other county officer designated by the board of county commissioners, or the president or other duly designated officer or agent of a volunteer fire department, county fire department or 'sheltered workshop' organization. All claims for refunds for tax or taxes for motor fuels under the provisions of this section shall be filed with the Secretary of Revenue on forms to be prescribed by him on or before the last day of January, April, July and October of each year, and shall cover only the motor fuels so used during the quarterly period immediately preceding the month in which such application is filed. Refunds made pursuant to claims filed after the dates above specified shall be subject to the following late filing penalties: claims filed within 30 days after said dates, twenty-five percent (25%); claims filed after 30 days but within six months after said dates, fifty percent (50%); but refunds claimed after six months following said dates shall be barred."

**Sec. 2.** This act shall become effective on July 1, 1975.

In the General Assembly read three times and ratified, this the 25th day of June, 1975.