

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1993

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SENATE BILL 786

Short Title: Commercial Jet Fuel Fee Refund.

(Public)

Sponsors: Senators Kaplan; and Odom.

Referred to: Finance.

April 8, 1993

A BILL TO BE ENTITLED

AN ACT TO PROVIDE FOR REFUNDS TO COMMERCIAL AIRLINES OF THE
GASOLINE AND OIL INSPECTION FEE PAID ON JET FUEL.

The General Assembly of North Carolina enacts:

Section 1. G.S. 119-18 reads as rewritten:

"§ 119-18. Inspection fee; allotments for administration expenses.

(a) For the purpose of defraying the expenses of enforcing the provisions of this Article there shall be paid to the Secretary of Revenue a charge of one fourth of one cent (1/4 of 1¢) per gallon upon all kerosene and motor fuel. The inspection tax is due and payable to the Secretary of Revenue at the same time that the per gallon excise tax is due and payable under Articles 36 and 36A of Chapter 105 of the General Statutes. There shall, from time to time, be allotted by the Office of State Budget and Management, from the inspection fees collected under authority of the inspection laws of this State, such sums as may be necessary to administer and effectively enforce the provisions of the inspection laws.

(b) No county, city, or town shall impose any inspection charge, tax, or fee, in the nature of the charge prescribed by this section, upon kerosene and motor fuel.

(c) Distributors of kerosene licensed under G.S. 119-16.2 shall file reports as required by the Secretary of Revenue, by not later than the twentieth of each month, and remit to the Secretary of Revenue one quarter of a cent (1/4 of 1¢) inspection fee per gallon on all kerosene received during the preceding month.

(d) The Secretary of Revenue shall refund to the user the inspection fee paid under this section on kerosene sold and used exclusively as jet fuel by an airline company as defined in G.S. 105-333."

1 2. This act becomes effective July 1, 1994, and applies to fees paid on or
2 after that date.