



1 or authorize a financial institution or its agent to credit or debit an  
2 account.

3 (4) Reserved.

4 (5) Person. – An individual, a fiduciary, a firm, an association, a  
5 partnership, a limited liability company, a corporation, a unit of  
6 government, or another group acting as a unit. The term includes an  
7 officer or employee of a corporation, a member, a manager, or an  
8 employee of a limited liability company, and a member or employee of  
9 a partnership who, as officer, employee, member, or manager, is under a  
10 duty to perform an act in meeting the requirements of Subchapter I, V,  
11 or VIII of this Chapter or of Article 3 of Chapter 119 of the General  
12 Statutes.

13 (6) Secretary. – The Secretary of Revenue.

14 (7) Tax. – A tax levied under Subchapter I, V, or VIII of this Chapter or an  
15 inspection tax levied under Article 3 of Chapter 119 of the General  
16 Statutes. Unless the context clearly requires otherwise, the terms  
17 "tax" and "additional tax" include penalties and interest as well as the  
18 principal amount.

19 (8) Taxpayer. – A person subject to the tax or reporting requirements of  
20 Subchapter I, V, or VIII of this Chapter or of Article 3 of Chapter 119 of  
21 the General Statutes."

22 Section 2. G.S. 105-449.88 reads as rewritten:

23 **"§ 105-449.88. Exemptions from the excise tax.**

24 The excise tax on motor fuel does not apply to the following:

25 (1) Motor fuel removed, by transport truck or another means of transfer  
26 outside the terminal transfer system, from a terminal for export, if the  
27 supplier of the motor fuel collects tax on it at the rate of the motor fuel's  
28 destination state.

29 (2) Motor fuel sold to the federal government for its use.

30 (3) Motor fuel sold to the State for its use.

31 (4) Motor fuel sold to a local board of education for use in the public school  
32 system.

33 (5) Diesel that is kerosene and is sold to an airport.

34 (6) Motor fuel sold to a charter school board for use for charter school  
35 purposes."

36 Section 3. This act becomes effective October 1, 2000.