

**G.S. 150B-21.3A Report for 17 NCAC 12, MOTOR FUEL TAX**

Agency - Department of Revenue

Comment Period - February 23, 2026 - April 30, 2026

Date Submitted to APO - Filled in by RRC staff

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(d1)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]
SUBCHAPTER 12A – HIGHWAY FUEL USE TAX	SECTION .0200 – NORTH CAROLINA FUEL PURCHASES	17 NCAC 12A .0201	RECEIPT OR INVOICE REQUIREMENTS TO OBTAIN CREDIT FOR RETAIL FUEL PURCHASES	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
		17 NCAC 12A .0202	WITHDRAWALS FROM BULK STORAGE	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
	SECTION .0300 – CREDITS AND	17 NCAC 12A .0302	AMOUNT OF BOND REQUIRED	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive	Necessary	No		No	Necessary
		17 NCAC 12A .0303	MOTOR CARRIER BOND REQUIREMENTS	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
	SECTION .0400 – TAX RETURNS AND MILES PER GALLON FACTORS	17 NCAC 12A .0401	AVERAGE MILES PER GALLON FACTORS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary
	SECTION .0500 – REGISTRATION CARDS AND IDENTIFICATION MARKERS	17 NCAC 12A .0503	DEALER: MANUFACTURER: DRIVEAWAY: TRANSPORTER	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
SUBCHAPTER 12B – GASOLINE, DIESEL, AND BLENDS	SECTION .0100 – LICENSE AND BOND	17 NCAC 12B .0102	EXPORTER'S LICENSE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Unnecessary	No		No	Unnecessary
		17 NCAC 12B .0104	NOTICE OF ADDITIONAL STATES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary
		17 NCAC 12B .0105	AMOUNT OF BOND OR IRREVOCABLE LETTER OF CREDIT REQUIRED	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary
		17 NCAC 12B .0106	MOTOR FUEL BOND REQUIREMENTS	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
		17 NCAC 12B .0107	IRREVOCABLE LETTER OF CREDIT	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
	SECTION .0200 – TAX AND LIABILITY	17 NCAC 12B .0201	RACING FUEL	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Unnecessary	No		No	Unnecessary
	SECTION .0300 – PAYMENT AND REPORTING	17 NCAC 12B .0301	REPORTING INFORMATION IN THE PROPER REPORTING PERIOD	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary
	SECTION .0400 – REFUNDS	17 NCAC 12B .0401	DOCUMENTING SALES TO EXEMPT ENTITIES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary
		17 NCAC 12B .0402	CLAIM FOR REFUND FOR SALES TO EXEMPT ENTITIES	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
		17 NCAC 12B .0403	OFF-HIGHWAY CLAIM FOR REFUND	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary

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		17 NCAC 12B .0404	RECORD REQUIREMENTS FOR OFF-HIGHWAY REFUND CLAIMS	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
		17 NCAC 12B .0405	OFF-HIGHWAY USERS WITH COMMON STORAGE FACILITIES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary
		17 NCAC 12B .0406	STATIONARY ENGINE MOUNTED ON A LICENSED MOTOR VEHICLE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary
		17 NCAC 12B .0407	OFF-HIGHWAY USERS WITH SEPARATE TANKS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary
		17 NCAC 12B .0408	DEALERS DELIVERING FUEL INTO OFF-HIGHWAY EQUIPMENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Unnecessary	No		No	Unnecessary
		17 NCAC 12B .0410	REMOVAL OF LICENSE PLATE	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
		17 NCAC 12B .0412	PROPORTIONAL REFUNDS	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
		17 NCAC 12B .0413	NONPROFIT ORGANIZATION CLAIM FOR REFUNDS	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
	<b>SECTION .0500 – ENFORCEMENT AND ADMINISTRATION</b>	17 NCAC 12B .0502	RECORD-KEEPING REQUIREMENTS OF BULK END-USERS, RETAILERS, AND USERS	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
		17 NCAC 12B .0503	LICENSED VEHICLES USING DYED DIESEL FUEL	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary
<b>SUBCHAPTER 12C – ALTERNATIVE FUEL</b>	<b>SECTION .0300 - PAYMENT AND REPORTING</b>	17 NCAC 12C .0301	FUEL FROM CARGO SUPPLY TANK	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
		17 NCAC 12C .0302	ODOMETER READINGS	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
		17 NCAC 12C .0304	PURCHASES OF ALTERNATIVE FUELS FOR NONHIGHWAY USE ONLY	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
<b>SUBCHAPTER 12D – KEROSENE INSPECTION TAX</b>	<b>SECTION .0100 – BOND REQUIREMENTS</b>	17 NCAC 12D .0102	AMOUNT OF BOND REQUIRED	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary
		17 NCAC 12D .0103	ACCEPTANCE OF BONDS AND LETTERS OF CREDIT	Readopted Eff. November 1, 2017	Necessary	No		No	Necessary