

G.S. 150B-21.3A Report for 17 NCAC Chapter 12, Motor Fuel Tax									
Agency - Revenue, Department of									
Comment Period - 11/02/2015-01/04/2016									
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]	Implements or Conforms 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 .0100 – OPERATIONS	17 NCAC 12A .0101	OPERATIONS OF VEHICLES EXCLUDED FROM REPORTS	Amended Eff. August 1, 2003	Unnecessary	No		No	Unnecessary
	SECTION .0200 – NORTH CAROLINA FUEL PURCHASES	17 NCAC 12A .0201	NC RETAIL FUEL PURCHASE INVOICES	Amended Eff. August 1, 2003	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 12A .0202	WITHDRAWALS FROM BULK STORAGE	Recodified from 17 NCAC 09I .0202 effective November 1, 2002	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .0300 – CREDITS AND REFUNDS	17 NCAC 12A .0301	REFUNDS	Amended Eff. August 1, 2003	Unnecessary	No		No	Unnecessary
		17 NCAC 12A .0302	AMOUNT OF BOND REQUIRED	Recodified from 17 NCAC 09I .0303 effective November 1, 2002	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 12A .0303	TYPES OF ACCEPTABLE BONDS	Recodified from 17 NCAC 09I .0304 effective November 1, 2002	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .0400 – TAX RETURNS AND MILES PER GALLON FACTORS	17 NCAC 12A .0401	AVERAGE MILES PER GALLON FACTORS	Recodified from 17 NCAC 09I .0402 effective November 1, 2002	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 12A .0402	COMPANY FACTOR: LEASE UNITS	Recodified from 17 NCAC 09I .0403 effective November 1, 2002	Unnecessary	No		No	Unnecessary
	SECTION .0500 – REGISTRATION CARDS AND IDENTIFICATION MARKERS	17 NCAC 12A .0502	REVOCATION OF REGISTRATION	Eff. August 1, 2003	Unnecessary	No		No	Unnecessary
		17 NCAC 12A .0503	DEALER: MANUFACTURER: DRIVEAWAY: TRANSPORTER	Recodified from 17 NCAC 09I .0506 effective November 1, 2002	Necessary with substantive public interest	No		No	Necessary with substantive public interest
SUBCHAPTER 12B – GASOLINE, DIESEL, AND BLENDS	SECTION .0100 – LICENSE AND BOND	17 NCAC 12B .0102	EXPORTER'S LICENSE	Eff. August 1, 2003	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 12B .0103	LICENSED DISTRIBUTOR CONSIDERED TO BE LICENSED AS AN IMPORTER	Recodified from 17 NCAC 09K .0202 effective November 1, 2002	Unnecessary	No		No	Unnecessary
		17 NCAC 12B .0104	NOTICE OF ADDITIONAL STATES	Recodified from 17 NCAC 09K .0203 effective November 1, 2002	Necessary without substantive public interest	No		No	Necessary without substantive public interest

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		17 NCAC 12B .0105	AMOUNT OF BOND OR IRREVOCABLE LETTER OF CREDIT REQUIRED	Recodified from 17 NCAC 09K .0204 effective November 1, 2002	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 12B .0106	TYPES OF ACCEPTABLE BONDS	Amended Eff. August 1, 2003	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 12B .0107	IRREVOCABLE LETTER OF CREDIT	Recodified from 17 NCAC 09K .0206 effective November 1, 2002	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .0200 – TAX AND LIABILITY	17 NCAC 12B .0201	RACING FUEL	Eff. August 1, 2003	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	SECTION .0300 – PAYMENT AND REPORTING	17 NCAC 12B .0301	REPORTING INFORMATION IN THE PROPER REPORTING PERIOD	Amended Eff. August 1, 2003	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	SECTION .0400 – REFUNDS	17 NCAC 12B .0401	DOCUMENTING SALES TO EXEMPT ENTITIES	Amended Eff. August 1, 2003	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 12B .0402	CLAIM FOR REFUND FOR SALES TO EXEMPT ENTITIES	Amended Eff. August 1, 2003	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 12B .0403	OFF-HIGHWAY REFUND APPLICATION INFORMATION	Recodified from 17 NCAC 09K .0503 effective November 1, 2002	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 12B .0404	OFF-HIGHWAY REFUND INVOICE REQUIREMENTS	Amended Eff. August 1, 2003	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 12B .0405	OFF-HIGHWAY USERS WITH COMMON STORAGE FACILITIES	Amended Eff. August 1, 2003	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 12B .0406	STATIONARY ENGINE MOUNTED ON A LICENSED MOTOR VEHICLE	Amended Eff. August 1, 2003	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 12B .0407	OFF-HIGHWAY USERS WITH SEPARATE TANKS	Recodified from 17 NCAC 09K .0507 effective November 1, 2002	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 12B .0408	DEALERS DELIVERING FUEL INTO OFF-HIGHWAY EQUIPMENT	Recodified from 17 NCAC 09K .0508 effective November 1, 2002	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 12B .0409	VEHICLES WITH SPECIAL MOBILE EQUIPMENT LICENSE	Recodified from 17 NCAC 09K .0509 effective November 1, 2002	Unnecessary	No		No	Unnecessary
		17 NCAC 12B .0410	REMOVAL OF LICENSE PLATE	Recodified from 17 NCAC 09K .0510 effective November 1, 2002	Necessary with substantive public interest	No		No	Necessary with substantive public interest

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		17 NCAC 12B .0411	MUNICIPAL CORPORATION AND CITY TRANSIT SYSTEM	Amended Eff. August 1, 2003	Unnecessary	No		No	Unnecessary
		17 NCAC 12B .0412	PROPORTIONAL REFUNDS	Amended Eff. August 1, 2003	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 12B .0413	OFF-HIGHWAY AND TAXICAB REFUNDS	Amended Eff. August 1, 2003	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 12B .0414	ELIGIBILITY FOR REFUNDS	Amended Eff. August 1, 2003	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .0500 – ENFORCEMENT AND ADMINISTRATION	17 NCAC 12B .0502	RECORD- KEEPING REQUIREMENTS OF BULK- END USERS, RETAILERS, AND USERS	Recodified from 17 NCAC 09K .0602 effective November 1, 2002	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 12B .0503	LICENSED VEHICLES USING DYED DIESEL FUEL	Eff. August 1, 2003	Necessary without substantive public interest	No		No	Necessary without substantive public interest
SUBCHAPTER 12C – ALTERNATIVE FUEL	SECTION .0200 - TAX AND LIABILITY	17 NCAC 12C .0201	EQUIVALENT RATE FOR COMPRESSED NATURAL GAS	Recodified from 17 NCAC 09L .0301 effective November 1, 2002	Unnecessary	No		No	Unnecessary
	SECTION .0300 - PAYMENT AND REPORTING	17 NCAC 12C .0301	FUEL FROM CARGO SUPPLY TANK	Recodified from 17 NCAC 09L .0401 effective November 1, 2002	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 12C .0302	ODOMETER READINGS	Recodified from 17 NCAC 09L .0402 effective November 1, 2002	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 12C .0304	BULK- END USERS; PURCHASES OF PROPANE GAS	Recodified from 17 NCAC 09L .0404 effective November 1, 2002	Necessary with substantive public interest	No		No	Necessary with substantive public interest
SUBCHAPTER 12D – KEROSENE INSPECTION TAX	SECTION .0100 – BOND REQUIREMENTS	17 NCAC 12D .0102	AMOUNT OF BOND REQUIRED	Amended Eff. August 1, 2003	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 12D .0103	ACCEPTANCE OF BONDS AND LETTERS OF CREDIT	Amended Eff. August 1, 2003	Necessary with substantive public interest	No		No	Necessary with substantive public interest