

§ 105-449.81. Excise tax on motor fuel.

An excise tax at the motor fuel rate is imposed on motor fuel that is:

- (1) Removed from a refinery or a terminal and, upon removal, is subject to the federal excise tax imposed by § 4081 of the Code.
- (2) Imported by a system transfer to a refinery or a terminal and, upon importation, is subject to the federal excise tax imposed by § 4081 of the Code.
- (3) Imported by a means of transfer outside the terminal transfer system for sale, use, or storage in this State and would have been subject to the federal excise tax imposed by § 4081 of the Code if it had been removed at a terminal or bulk plant rack in this State instead of imported.
- (3a) Repealed by Session Laws 2007-527, s. 38(a), effective January 1, 2008.
- (3b) Fuel grade ethanol or biodiesel fuel if the fuel meets at least one of the following descriptions:
 - a. Is produced in this State and is removed from the storage facility at the production location.
 - b. Is imported to this State by means of a transport truck, a railroad tank car, a tank wagon, or a marine vessel where fuel grade ethanol or biodiesel from the vessel is not delivered to a terminal that has been assigned a terminal control number by the Internal Revenue Service.
 - c. Repealed by Session Laws 2009-445, s. 34(a), effective January 1, 2010.
 - d. Is removed from the terminal transfer system and is not subject to the federal excise tax imposed by § 4081 of the Code.
- (4) Blended fuel made in this State or imported to this State.
- (5) Transferred within the terminal transfer system and is subject, upon transfer, to the federal excise tax imposed by § 4081 of the Code or is transferred to a person at a terminal who is not licensed under this Article as a supplier. (1995, c. 390, s. 3; 1995 (Reg. Sess., 1996), c. 647, s. 13; 2004-170, s. 30; 2007-527, s. 38(a); 2008-134, s. 32; 2009-445, s. 34(a); 2014-3, s. 9.7(a); 2017-39, s. 15; 2017-204, s. 6.3(a); 2023-12, s. 3.21.)