



December 29, 2014

Important Notice Regarding Quarterly Refunds for Taxicabs

Effective January 1, 2015, N.C.G.S. 105-449.106(b), which allowed certain quarterly motor fuels excise tax refunds, is repealed pursuant to Session Law 2014-100. Motor fuels excise tax refunds are no longer authorized for persons who purchase and use motor fuel (1) in a taxicab while transporting passengers for hire or (2) in a bus operated as part of a city transit system that is exempt from regulation by the North Carolina Utilities Commission. The last reporting period for which the refund can be claimed is the quarterly period ending December 31, 2014.

Questions regarding this notice may be directed to the Excise Tax Division at (919) 707-7500 or toll free (877) 308-9092.