

## **Legislative Change**

During the 2010 Legislative session a change was made to the Motor Fuels Tax statutes that affect your business. G.S. 105-449.106(c) was amended to clarify that the quarterly refund of motor fuel tax paid on fuel used to operate special mobile equipment is for the non-highway use of vehicles that are registered as SME under Chapter 20. In effect this change means that only vehicles issued a ME license plates by the Department of Motor Vehicles are qualified for this refund. This change was effective October 1, 2010 and applies to motor fuel purchased on or after that date.

If you have any questions concerning this change, please contact the Motor Fuels Tax Division at (919) 733-3409 or toll-free at (877) 308-9092.