

State of North Carolina

PIPED NATURAL GAS TAX

**Reflecting Changes Made in the 2016 Regular Session
of the North Carolina General Assembly**

Issued by:

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June 2017

PREFACE

This publication supplements the information in the Administrative Rules but does not supersede the Administrative Rules. In addition, this bulletin does not cover all provisions of the law.

Taxpayers are cautioned that this publication is intended merely as a guide and that consideration must be given to all the facts and circumstances in applying this bulletin to particular situations. Taxpayers using this publication should be aware that additional changes may result from legislative action, court decisions, and rules adopted or amended under the Administrative Procedure Act, Chapter 150B of the General Statutes. To the extent there is any change to a statute, administrative rule, or new case law subsequent to the date of this publication, the provisions in this bulletin may be superseded or voided. Unless otherwise noted, this bulletin is intended to reflect changes made in the **2016 Regular Session** of the North Carolina General Assembly.

Revised June 2017

A. Piped Natural Gas Excise Tax (G.S. 105-187.41 through 105-187.44)
These General Statutes were repealed effective July 1, 2014 and applicable to gross receipts billed on or after that date.