



IMPORTANT NOTICE:
MOTOR CARRIER OPTION TO CARRY ELECTRONIC IMAGE OF IFTA OR
INTRASTATE LICENSE

North Carolina General Statute § 105-449.47(a1), requires North Carolina motor carriers to carry a copy of their International Fuel Tax Agreement (IFTA) or Intrastate (IN) license in each motor vehicle operated by the motor carrier when the vehicle is in this state.

Beginning January 1, 2019, North Carolina motor carriers will have the option of carrying IFTA and Intrastate licenses in either an electronic or a paper form.

For IFTA motor carriers, law enforcement agencies in all IFTA member jurisdictions, which includes the 48 contiguous United States and the 10 Canadian provinces, will be required to accept electronic images of IFTA licenses. If stopped by law enforcement, motor carriers may present IFTA credentials via computer, tablet, smart phone, or as a paper copy.

Whether a motor carrier wishes to maintain their IFTA or Intrastate license in electronic or paper form, the license must be current, accurate, readily accessible, and legible for law enforcement.

The North Carolina Department of Revenue strongly suggests that motor carriers who want to carry their IFTA or Intrastate license electronically do so by storing the license image as a PDF on an electronic device in each vehicle. Access to license images in areas with no cellular or WiFi service is the motor carrier's responsibility. Failure to provide proof of valid license due to any access or electronic equipment failure may result in the carrier receiving a citation and /or being required to present proof of valid licensure to a court of law.

Please feel free to contact the North Carolina Department of Revenue, Excise Tax Division at (919) 707-7500 with any questions.

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