



NCDOR

**NORTH
CAROLINA
DEPARTMENT
OF REVENUE**


Roy Cooper
Governor

Ronald G. Penny
Secretary

December 15, 2017

MEMORANDUM

TO: Motor Fuels and Alternative Fuels Licensees

FROM: John D. Panza, Director 
Excise Tax Division

RE: Motor Fuels and Alternative Fuels Tax Rate
January 1, 2018 through December 31, 2018

In accordance with North Carolina G.S. 105-449.80, the Secretary of Revenue has determined that the motor fuels and alternative fuels tax rate for the period of January 1, 2018 through December 31, 2018 will increase from 34.3 cents to 35.1 cents per gallon.

The motor fuel excise tax rate is computed using the amount of the preceding calendar year's fuel tax rate multiplied by a percentage. The percentage is plus or minus the sum of the annual percentage change in State population for the applicable calendar year, multiplied by 75 percent and the annual energy index percentage change in the Consumer Price Index for All Urban Consumers, multiplied by 25 percent.

In addition, the inspection tax will remain at .0025 cents per gallon.

If you have any questions, please contact the Excise Tax Division at (919) 707-7500 or toll free (877) 308-9092.