

**Roy Cooper**  
Governor

**Ronald G. Penny**  
Secretary

November 27, 2024

**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, 2025 through December 31, 2025

In accordance with North Carolina General Statute 105-449.80, the Secretary of Revenue has determined that the motor fuels and alternative fuels excise tax rate for the period of January 1, 2025 through December 31, 2025 will decrease from 40.4 cents to 40.3 cents per gallon or gallon equivalent.

In addition, the inspection tax will remain at 0.0025 cents per gallon or gallon equivalent.

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