



## North Carolina Department of Revenue


Pat McCrory  
Governor

Lyons Gray  
Secretary

December 15, 2015

### 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, 2016 through June 30, 2016

In accordance with North Carolina General Statute 105-449.80, the Secretary of Revenue gives notice that the motor fuels and alternative fuels tax rate for the period January 1, 2016 through June 30, 2016 will decrease from 36.0 cents per gallon to 35.0 cents per gallon.

During the 2015 legislative session, North Carolina Senate Bill 20 was enacted through Session Law 2015-2, which set the motor fuels tax rate at 35.0 cents per gallon. The flat tax rate is effective through June 30, 2016.

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

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