



North Carolina Department of Revenue

Michael F. Easley
Governor

Reginald S. Hinton
Secretary

July 2008

MOTOR FUELS TAX DIVISION NOTICE

Transporter License and Reporting Requirement Changes Effective July 1, 2008

Effective July 1, 2008, G.S. 105-449.65 changes the "List of persons who must have a license." Transporters who only transport **their own fuel** will no longer be required to be licensed or be required to file monthly transporter returns. Transporters who transport fuel "**for hire**" will still be required to be licensed as a transporter and will continue to file the monthly transporter return.

Currently, G.S. 105-449.65 (b) states "[a] person who is licensed as a distributor or a blender and who transports fuel is considered to be licensed as a motor fuel transporter." Effective July 1, 2008, G.S. 105-449.65 (a)(7) will state "[a] person may not engage in business in this State as any of the following unless the person has a license issued by the Secretary authorizing the person to engage in that business: (7) A motor fuel transporter who transports fuel **for hire**."

The June 2008 transporter return will be the last return required to be filed for transporters who haul **their own** fuel. This return is due on July 22, 2008. For taxpayers who file paper returns, please indicate on the June 2008 return that this will be the last return filed due to a change in G.S. 105-449.65 (a)(7). If you file an electronic return, please email Patti.Thompson@dornrc.com and indicate that the June 2008 Transporter return will be the last return filed. The account will then be closed and taxpayers who are affected by this change will no longer be required to file a monthly transporter return.

Questions regarding this notice may be directed to the Motor Fuels Tax Division at (919) 733-3409 or toll free (877) 308-9092.