UNC SCHOOL OF GOVERNMENT

The Daily Bulletin: 2026-10-07

PUBLIC/HOUSE BILLS

H 1 (2026 First Extras) HOUSE RULES - 2026 FIRST EXTRA SESSION. Filed Oct 7 2026, *A HOUSE RESOLUTION ADOPTING THE PERMANENT RULES OF THE 2026 FIRST EXTRA SESSION OF THE NORTH CAROLINA HOUSE OF REPRESENTATIVES.*

Adopts the permanent rules of the 2025 Regular Session of the House of Representatives as the permanent rules of the 2026 First Extra Session with the following changes.

Amends Rule 1 to set the House to convene at 9:00 a.m. on the next legislative day when the house adjourns without having fixed an hour for reconvening.

Prohibits members from calling for an amendment or bill to be divided into two or more amendments or propositions to be voted on separately.

Provides that the membership of the Committee on Rules, Calendar, and Operations of the House; the Ethics Committee; the Finance Committee; and the Appropriations Committee consists of those who were appointed during the Regular Session and other members as the Speaker may appoint at the beginning of the First Extra Session and that the committee chairs are those appointed by the Speaker during the Regular Session.

Establishes the standing committees of the House as: Rules, Calendar, and Operations of the House; Appropriations; and Finance.

Requires that bills and resolutions be introduced by submitting the bill or resolution to the Principal Clerk's Office.

Limits resolutions that may be introduced or considered to a resolution adjourning the session sine die.

Limits bills that may be introduced or considered to those that provide North Carolina consumers with price relief by discontinuing collection of the motor fuel tax on motor vehicle fuel purchases through November 30, 2026, by exempting from the motor fuel tax through December 31, 2026, the highway use of dyed diesel by certain users, and by holding harmless the program and fund sources that receive such tax proceeds.

Exempts adjournment resolutions and bills providing North Carolina consumers with price relief by discontinuing collection of the motor fuel tax on motor vehicle fuel purchases through November 30, 2026, by exempting from the motor fuel tax through December 31, 2026, the highway use of dyed diesel by certain users, and by holding harmless the program and fund sources that receive such tax proceeds, from Rule 31.1 (concerning deadlines on introduction and receipt of bills; prohibiting blank bills; and imposing the 15-bill limit).

Allows a resolution or bill to be placed on the calendar without being referred to a committee and on the same legislative day of its introduction or receipt from the Senate.

Allows a bill reported favorably by a committee or received for concurrence to be placed on the favorable calendar on the same day it is reported and does not require a proposed committee substitute to be distributed electronically to committee members before it is considered by the committee.

Provides that the first reading and reference to a standing committee of a House bill occurs on the legislative day of its introduction and that the first reading and reference to a committee of a Senate bill occurs on the legislative day of its receipt on messages from the Senate. Requires the Speaker to give notice at each subsequent reading whether it is the second or third reading. Allows a bill to be read more than once on the same day, unless it is governed by Section 23 of Article II of the NC Constitution.

Requires amendments to measures before the House to be germane to the measure under consideration and specifies that an amendment is germane if it pertains to providing North Carolina consumers with price relief by discontinuing collection of the

motor fuel tax on motor vehicle fuel purchases through November 30, 2026, by exempting from the motor fuel tax through December 31, 2026, the highway use of dyed diesel by certain users, and by holding harmless the program and fund sources that receive such tax proceeds. Makes amendments deleting a previously adopted House amendment or that is clearly unconstitutional out of order. Allows only one principal/first degree amendment to be pending at one time. Sets out the procedure for offering a subsequent or substitute principal amendment in opposition to the pending amendment. Allows perfecting/second degree amendments to be offered and considered without limitation as to number. Prohibits amendments from: (1) increasing total spending within the bill; (2) increasing tax expenditures within the bill; or (3) affecting transfers to, or appropriations within, programs and fund sources so as to result in a deficiency in the hold harmless amount. Requires copies of amendments to be provided to the chair of the Committee on Rules, Calendar, and Operations of the House.

Allows a conference report to be placed on the calendar for the legislative day on which the report is received.

Specifies that these rules do not limit the number of members who may be listed a primary sponsors. Allows any member who wants to cosponsor an introduced bill or resolution to do so on the day during which the bill or resolution was first read and referred, but only while the House has possession of the bill or resolution.

Intro. by Bell. HOUSE RES

View summary **Government**, **General Assembly**

H 2 (2026 First Extra) ADJOURN 2026 FIRST EXTRA SESSION SINE DIE. Filed Oct 7 2026, *A JOINT RESOLUTION PROVIDING FOR ADJOURNMENT SINE DIE OF THE 2026 FIRST EXTRA SESSION.*

Adjourns the 2026 First Extra Session sine die on the date that the House and Senate ratify this resolution.

Intro. by Bell. JOINT RES

View summary **Government**, **General Assembly**

H 3 (2026 First Extra) RELIEF AT THE PUMP. Filed Oct 7 2026, *AN ACT TO PROVIDE RELIEF AT THE PUMP FOR NORTH CAROLINIANS BY REQUIRING AN IMMEDIATE SUSPENSION OF THE MOTOR FUEL TAX THROUGH NOVEMBER 30, 2026, APPROPRIATING AMOUNTS NECESSARY TO HOLD HARMLESS THE FUNDS THAT WOULD HAVE RECEIVED THE MOTOR FUEL TAX, WAIVING THROUGH DECEMBER 31, 2026, THE ENFORCEMENT OF CIVIL AND CRIMINAL PENALTIES FOR HIGHWAY USE OF DYED DIESEL ASSOCIATED WITH FARMING AND AGRICULTURAL PURPOSES, EXEMPTING FROM THE MOTOR FUEL TAX THROUGH DECEMBER 31, 2026, HIGHWAY USE OF DYED DIESEL BY CERTAIN USERS, AND REQUIRING THE DEPARTMENT OF REVENUE AND THE DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES TO NOTIFY AFFECTED PARTIES.*

Identical to S 2, filed on 10/7/26.

Section 1

Suspends the motor fuel excise tax beginning the day after the act becomes law through November 30, 2026, setting the tax rate at 0 cents per gallon during this period. Requires a person to still file a return during this suspension despite the lack of tax liability accruing on the fuel.

Considers motor fuel or alternative fuel (exempt for dyed diesel fuel) as taxed during the suspension for determining (1) whether fuel is exempt from sales and use tax; and (2) the existence of a violation under the specified statutes concerning penalties for highway use of dyed diesel or other non-tax-paid fuel, civil penalty for buying or selling non-tax-paid motor fuel, and for using or dispensing non-tax-paid fuel.

Specifies that the suspension period is disregarded for the purposes of calculating the 2027 motor fuel excise tax rate.

Specifies that the following apply during the suspension period: (1) the cost of motor fuel does not include the amount of motor fuel tax that would have otherwise been included but for the suspension so that the price per gallon paid by the consumer reflects the savings due to the suspension of the tax; and (2) retailers are not required to reduce the price per gallon if the cost includes the motor fuel excise tax because the tax accrued before the effective date of the tax suspension.

Requires the Secretary of Revenue (Secretary) to monthly inform the State Controller of, who must then transfer, the hold harmless amounts from the Stabilization and Inflation Reserve to the following funds and accounts: (1) Highway Fund; (2) Highway Trust Fund; (3) Commercial Leaking Petroleum Underground Storage Tank Cleanup Fund; (4) Water and Air Quality Account; (5) Wildlife Resources Fund; and (6) Shallow Draft Navigation Channel Dredging and Aquatic Weed Fund. Specifies that the hold harmless amounts are the distribution those funds and accounts would have received under GS 105-449.125 and GS 105-449.126 if not for the fuel tax suspension.

Section 2

Prohibits the Secretary, upon the act's effective date and through December 31, 2026, from imposing a civil or criminal penalty under the specified statues against (1) a person who uses dyed diesel fuel for farming or agricultural purposes in a highway vehicle that is licensed or required to be licensed under GS Chapter 20 or (2) a person who dispenses, or allows to be dispensed, dyed diesel fuel into the supply tank of a highway vehicle. Defines farming or agricultural purposes as including crop cultivation, livestock rearing, forestry, aquaculture, and related agribusiness activities.

Section 3

Prohibits the accruing of tax liability from October 1, 2026, through December 31, 2026, for a person who uses dyed diesel fuel to operate a licensed highway vehicle if they have been issued an exemption certificate by the Department of Revenue as a qualifying farmer, a conditional farmer, a commercial logger, a commercial fisherman, or a wildlife manager; requires these individuals to still file a return despite no tax liability accruing.

Section 4

Requires the Department of Revenue, in coordination with the Department of Agriculture and Consumer Services, to endeavor to notify people with an obligation to collect or remit motor fuel tax, person who sell motor fuel at retail, and persons covered by Sections 2 and 3 above of this act's provisions as soon as possible when it becomes law.

Intro. by D. Hall, Adams, Almond, Arp, Balkcom, Bell, Biggs, Blackwell, Branson, Cairns, Campbell, Chesser, Cotham, Cunningham, Echevarria, Eddins, Ferguson, Gable, Gillespie, Goodwin, Greene, K. Hall, Humphrey, Huneycutt, N. Jackson, Johnson, B. Jones, Lambeth, Loftis, John Lowery, McNeely, Miller, Moss, Paré, Penny, Pless, Potts, Pyrtle, Reeder, Rhyne, Ross, Schietzelt, Scott, Shepard, Strickland, Torbett, Tyson, Ward, Warren, Wheatley, White, Willingham, Willis, Winslow, Zenger, Setzer, Howard, Kiger.

UNCODIFIED

View summary

Government, **State Agencies**, **Department of Revenue**, **Office of State Controller**, **Tax**, **Transportation**

PUBLIC/SENATE BILLS

S 1 (2026 First Extra) SENATE RULES - 2026 FIRST EXTRA SESSION. Filed Oct 7 2026, *A SENATE RESOLUTION ADOPTING THE PERMANENT RULES OF THE SENATE FOR THE 2026 FIRST EXTRA SESSION OF THE GENERAL ASSEMBLY.*

Adopts the permanent rules of the 2025 Regular Session of the Senate as the permanent rules of the 2026 First Extra session with the following changes.

Requires that membership of standing committees consist of no fewer than five Senators, including the chairs and vice-chairs and ranking minority members. Gives the President Pro Tempore the right and authority to determine the total number of members and the number of members of each political party for each committee; prohibits a Senator from being a member of more than 12 standing committees unless the Committee on Rules and Operations of the Senate provides otherwise. Specifies that a quorum of a committee is the lesser of the chair and five members or a majority of the committee. Allows the President Pro Tempore and Deputy President Pro Tempore to serve as voting ex officio members of each Senate committee and subcommittee. Allows the Vice-Chair of the Committee on Rules and Operations of the Senate or the Deputy President Pro Tempore to exercise authority given to the Chair of the Rules Committee under these rules, including deciding appeals, in the absence of, or at the discretion of the Chair.

Requires introduced bills to include on the e-jacket the title of the document and the name of the Senator or Senators presenting it. Requires the Principal Clerk of the Senate to receive, number, and present each bill to the Senate for first reading on the day it is filed and receive bills for introduction during the extra session for a day the Senate holds a session until 1:30 pm. Allows cosponsoring no later than the end of the legislative day during which the bill or resolution was first read and refereed and requires cosponsoring to be done electronically.

Limits resolutions that may be introduced or considered in the Senate to those establishing the rules governing the session and adjourning the session sine die. Limits the bill or amendments that may be introduced or considered in the Senate to those that are necessary to provide North Carolinians with State tax relief on gas and diesel fuel.

Requires all bills introduced and all House bills received upon a message from the House of Representatives, upon presentation to the Senate, to be read in the regular order of business by their number and title, constituting first reading of the bill on the day on which they are received. Sets out the procedure for referring bills to committees.

Requires that when a bill or resolution has passed its second reading, it be placed on the calendar for immediate consideration on its third reading, unless prohibited by Section 23 of Article II of the North Carolina Constitution.

Requires all floor amendments to be germane to the subject matter of the measure being considered. Specifies that an amendment is germane to a bill eligible under the Rules above only if it is necessary to provide North Carolinians with State tax relief on gas and diesel fuel and does not (1) change total spending within the bill, (2) change tax expenditures within the bill, and (3) affect transfers to, or appropriations within, program and fund sources in the bill. Makes the committee chair for determining germaneness of amendments or committee substitutes in committee.

Intro. by Hise. SENATE RES

View summary **Government**, **General Assembly**

S 2 (2026 First Extra) RELIEF AT THE PUMP. Filed Oct 7 2026, *AN ACT TO PROVIDE RELIEF AT THE PUMP FOR NORTH CAROLINIANS BY REQUIRING AN IMMEDIATE SUSPENSION OF THE MOTOR FUEL TAX THROUGH NOVEMBER 30, 2026, APPROPRIATING AMOUNTS NECESSARY TO HOLD HARMLESS THE FUNDS THAT WOULD HAVE RECEIVED THE MOTOR FUEL TAX, WAIVING THROUGH DECEMBER 31, 2026, THE ENFORCEMENT OF CIVIL AND CRIMINAL PENALTIES FOR HIGHWAY USE OF DYED DIESEL ASSOCIATED WITH FARMING AND AGRICULTURAL PURPOSES, EXEMPTING FROM THE MOTOR FUEL TAX THROUGH DECEMBER 31, 2026, HIGHWAY USE OF DYED DIESEL BY CERTAIN USERS, AND REQUIRING THE DEPARTMENT OF REVENUE AND THE DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES TO NOTIFY AFFECTED PARTIES.*

Section 1

Suspends the motor fuel excise tax beginning the day after the act becomes law through November 30, 2026, setting the tax rate at 0 cents per gallon during this period. Requires a person to still file a return during this suspension despite the lack of tax liability accruing on the fuel.

Considers motor fuel or alternative fuel (exempt for dyed diesel fuel) as taxed during the suspension for determining (1) whether fuel is exempt from sales and use tax; and (2) the existence of a violation under the specified statutes concerning

penalties for highway use of dyed diesel or other non-tax-paid fuel, civil penalty for buying or selling non-tax-paid motor fuel, and for using or dispensing non-tax-paid fuel.

Specifies that the suspension period is disregarded for the purposes of calculating the 2027 motor fuel excise tax rate.

Specifies that the following apply during the suspension period: (1) the cost of motor fuel does not include the amount of motor fuel tax that would have otherwise been included but for the suspension so that the price per gallon paid by the consumer reflects the savings due to the suspension of the tax; and (2) retailers are not required to reduce the price per gallon if the cost includes the motor fuel excise tax because the tax accrued before the effective date of the tax suspension.

Requires the Secretary of Revenue (Secretary) to monthly inform the State Controller of, who must then transfer, the hold harmless amounts from the Stabilization and Inflation Reserve to the following funds and accounts: (1) Highway Fund; (2) Highway Trust Fund; (3) Commercial Leaking Petroleum Underground Storage Tank Cleanup Fund; (4) Water and Air Quality Account; (5) Wildlife Resources Fund; and (6) Shallow Draft Navigation Channel Dredging and Aquatic Weed Fund. Specifies that the hold harmless amounts are the distribution those funds and accounts would have received under GS 105-449.125 and GS 105-449.126 if not for the fuel tax suspension.

Section 2

Prohibits the Secretary, upon the act's effective date and through December 31, 2026, from imposing a civil or criminal penalty under the specified statues against (1) a person who uses dyed diesel fuel for farming or agricultural purposes in a highway vehicle that is licensed or required to be licensed under GS Chapter 20 or (2) a person who dispenses, or allows to be dispensed, dyed diesel fuel into the supply tank of a highway vehicle. Defines farming or agricultural purposes as including crop cultivation, livestock rearing, forestry, aquaculture, and related agribusiness activities.

Section 3

Prohibits the accruing of tax liability from October 1, 2026, through December 31, 2026, for a person who uses dyed diesel fuel to operate a licensed highway vehicle if they have been issued an exemption certificate by the Department of Revenue as a qualifying farmer, a conditional farmer, a commercial logger, a commercial fisherman, or a wildlife manager; requires these individuals to still file a return despite no tax liability accruing.

Section 4

Requires the Department of Revenue, in coordination with the Department of Agriculture and Consumer Services, to endeavor to notify people with an obligation to collect or remit motor fuel tax, person who sell motor fuel at retail, and persons covered by Sections 2 and 3 above of this act's provisions as soon as possible when it becomes law.

Intro. by Barnes, Lee, B. Newton.

UNCODIFIED

View summary

Government, **State Agencies**, **Department of Revenue**, **Office of State Controller**, **Tax**, **Transportation**

ACTIONS ON BILLS

PUBLIC BILLS

H 1: HOUSE RULES - 2026 FIRST EXTRA SESSION.

House: Filed
House: Passed 1st Reading
House: Added to Calendar
House: Adopted

H 2: ADJOURN 2026 FIRST EXTRA SESSION SINE DIE.

House: Filed
House: Passed 1st Reading
House: Added to Calendar
House: Passed 2nd Reading
House: Passed 3rd Reading
House: Special Message Sent To Senate
Senate: Special Message Received From House
Senate: Passed 1st Reading
Senate: Ref To Com On Rules and Operations of the Senate
Senate: Withdrawn From Com
Senate: Placed on Today's Calendar
Senate: Passed 2nd Reading
Senate: Passed 3rd Reading
Senate: Ordered Enrolled
House: Ratified
House: Ch. Res 2026-7

H 3: RELIEF AT THE PUMP.

House: Filed
House: Passed 1st Reading
House: Added to Calendar
House: Passed 2nd Reading
House: Passed 3rd Reading
House: Special Message Sent To Senate
Senate: Special Message Received From House
Senate: Passed 1st Reading
Senate: Ref To Com On Rules and Operations of the Senate
Senate: Withdrawn From Com
Senate: Placed on Today's Calendar
Senate: Amendment Ruled Out-of-Order A1
Senate: Passed 2nd Reading
Senate: Passed 3rd Reading
Senate: Ordered Enrolled
House: Ratified
House: Pres. To Gov. 10/7/2026

S 1: SENATE RULES - 2026 FIRST EXTRA SESSION.

Senate: Filed
Senate: Passed 1st Reading
Senate: Placed on Today's Calendar
Senate: Amendment Ruled Out-of-Order A1
Senate: Adopted

S 2: RELIEF AT THE PUMP.

Senate: Filed
Senate: Passed 1st Reading
Senate: Ref to Finance. If fav, re-ref to Rules and Operations of the Senate
Senate: Reptd Fav
Senate: Re-ref Com On Rules and Operations of the Senate

No local actions on bills

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