

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

SESSION LAW 2017-139
HOUSE BILL 548

AN ACT TO EQUALIZE THE SALES TAX TREATMENT OF WASTEWATER
DISPERSAL PRODUCTS.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.13(68) reads as rewritten:

"§ 105-164.13. Retail sales and use tax.

The sale at retail and the use, storage, or consumption in this State of the following tangible personal property, digital property, and services are specifically exempted from the tax imposed by this Article:

(68) Sales of ~~products that are made of more than seventy five percent (75%) by weight of recycled materials when the products are sold for use in an accepted wastewater dispersal system as defined in G.S. 130A-343.~~ wastewater dispersal products approved by the Department of Health and Human Services under Article 11 of Chapter 130A of the General Statutes."

SECTION 2. G.S. 130A-334 is amended by adding a new subdivision to read:

"(14a) "Wastewater dispersal product" means a product approved by the Department for dispersing wastewater effluent within the subsurface dispersal field in a ground absorption system."

SECTION 3. G.S. 130A-335 is amended by adding a new subsection to read:

"(i) The Department shall notify the Department of Revenue of all wastewater dispersal product approvals and revocations within 60 days of approval or revocation."



SECTION 4. This act becomes effective July 1, 2017, and applies to sales made on or after that date. As soon as practicable after this act becomes law, but no later than 30 days after that date, the Department of Health and Human Services shall notify the Department of Revenue of all existing wastewater dispersal product approvals.

In the General Assembly read three times and ratified this the 27th day of June, 2017.

s/ Daniel J. Forest
President of the Senate

s/ Tim Moore
Speaker of the House of Representatives

s/ Roy Cooper
Governor

Approved 4:13 p.m. this 20th day of July, 2017