

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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SENATE BILL DRS25058-SV-13A* (03/16)

Short Title: Equalize Treatment of Wastewater Products. (Public)

Sponsors: Senator Brock (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO EQUALIZE THE SALES TAX TREATMENT OF WASTEWATER
3 DISPERSAL PRODUCTS.

4 The General Assembly of North Carolina enacts:

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

6 "§ 105-164.13. Retail sales and use tax.

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

10 ...
11 (68) Sales of ~~products that are made of more than seventy-five percent (75%) by~~
12 ~~weight of recycled materials when the products are sold for use in an~~
13 ~~accepted wastewater dispersal system as defined in G.S. 130A-343.~~
14 wastewater dispersal products approved by the On-Site Water Protection
15 Branch of the Department of Health and Human Services under Article 11 of
16 Chapter 130A of the General Statutes."

17 SECTION 2. This act becomes effective July 1, 2017, and applies to sales made on
18 or after that date.

