

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017**

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HOUSE BILL 548*

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

Sponsors: Representative Warren.

For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance

April 4, 2017

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.

