

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017

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SENATE BILL 610\*

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

Sponsors: Senator Brock (Primary Sponsor).

Referred to: Rules and Operations of the Senate

April 5, 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.

