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HOUSE BILL 548*
Second Edition Engrossed 5/30/17

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~~
14   ~~G.S. 130A-343.~~wastewater dispersal products approved by the Department
15   of Health and Human Services under Article 11 of Chapter 130A of the
16   General Statutes."
17   **SECTION 2.** G.S. 130A-334 is amended by adding a new subdivision to read:
18   "(14a) "Wastewater dispersal product" means a product approved by the
19   Department for dispersing wastewater effluent within the subsurface
20   dispersal field in a ground absorption system."
21   **SECTION 3.** G.S. 130A-335 is amended by adding a new subsection to read:
22   "(i)   The Department shall notify the Department of Revenue of all wastewater dispersal
23 product approvals and revocations within 60 days of approval or revocation."
24   **SECTION 4.** This act becomes effective July 1, 2017, and applies to sales made on
25 or after that date. As soon as practicable after this act becomes law, but no later than 30 days
26 after that date, the Department of Health and Human Services shall notify the Department of
27 Revenue of all existing wastewater dispersal product approvals.