SECTION .1500 - STANDARDS FOR SPECIAL TAX TREATMENT OF RECYCLING AND RESOURCE RECOVERY EQUIPMENT AND FACILITIES

Rules .1501 - .1514 of Title 15A Subchapter 13B of the North Carolina Administrative Code (T15A.13B .1501 - .1514); have been transferred and recodified from Rules .0501 - .0514 of Title 10 Subchapter 10C of the North Carolina Administrative Code (T10.10C .0501 - .0514), effective June 27, 1991.

15A NCAC 13B .1501 RESOURCE RECOVERING FACILITIES

(a) A resource recovering facility is a building, or buildings, or parts thereof, and includes any equipment exclusively and integrally used therein for obtaining material or energy resources from solid waste. The facility also includes land occupied by the buildings and equipment.

(b) Facilities used to collect, sort, or otherwise prepare solid waste for reuse or recycling are resource recovering facilities.

(c) Incidental or supportive facilities and equipment as defined in .1506(a) of this Section do not qualify for special tax treatment as resource recovering facilities.

History Note: *Authority G.S. 130A-294(a)(3);*
Eff. June 2, 1976;
Readopted Eff. December 5, 1977;
Amended Eff. December 6, 1991.