

**15A NCAC 13B .1503 RECYCLING FACILITIES**

(a) A recycling facility is a building, or buildings, or parts thereof, and includes any equipment exclusively and integrally used in a process by which recovered resources are transformed into new products in such a manner that the original materials lose their identity. Recovered resources are materials that have been recovered from solid waste. The facility also includes the land occupied by the buildings and equipment.

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

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