

**15A NCAC 13B .1508 APPLICATION FOR TAX CERTIFICATION**

(a) For the purposes of this Rule, the following definitions shall apply:

- (1) "Person" means any individual, partnership, firm, organization, corporation, association, business trust, company, or other legal entity.
- (2) "Department" means the Secretary of the Department of Environment, Health and Natural Resources or his authorized representative.

(b) No application for tax certification shall be received from any person unless submitted in triplicate to the Department containing the following information:

- (1) general layout of resource recovery or recycling facilities and equipment;
- (2) specify and describe facilities and parts thereof to be considered (including therewith acreage involved);
- (3) specify and describe equipment exclusively used in resource recovering or recycling processes;
- (4) construction schedule if not yet completed, including anticipated date of final completion; and
- (5) the individual primarily responsible for management operation and maintenance of the facilities and equipment.

(c) The Department reserves the right to request additional information in the event the above does not provide sufficient specificity.

(d) Upon proper receipt of the above information, a representative of the Division of Solid Waste Management shall inspect said facilities and equipment.

(e) Evaluation of such facilities and equipment shall be made in accordance with these rules. Based thereon, the Division of Solid Waste Management shall issue a written decision denying or granting tax certification. Where a request is denied, such decision shall enumerate the reasons therefor.

*History Note: Authority G.S. 130A-294(a)(3);  
Eff. June 2, 1976;  
Readopted Eff. December 5, 1977;  
Amended Eff. December 6, 1991; September 1, 1990.*