

15A NCAC 13B .1512 FACILITIES FOR REDUCING HAZARDOUS WASTE GENERATED

(a) A facility for the purpose of reducing the volume of hazardous waste generated is a building or buildings, or parts thereof, constructed for the purpose of reducing the amount of hazardous waste generated by an existing industrial facility and includes any equipment exclusively and integrally used therein for reducing the volume of hazardous waste generated by the existing industrial facility. The facility also includes any land necessarily acquired for occupation by the buildings or equipment.

(b) An existing industrial facility is a building or buildings, or parts thereof, which house an industrial process that has been or is capable of commercially feasible operation in the manner for which it was designed before the addition of the facility or equipment for reducing the volume of hazardous waste generated.

(c) Incidental or supportive facilities and equipment as defined in Rule .1506(a) of this Section do not qualify for special tax treatment as equipment or facilities for the purpose of reducing the volume of waste generated.

History Note: Authority G.S. 130A-294(a)(3);
Eff. October 1, 1983;
Amended Eff. December 6, 1991; September 1, 1990.