

17 NCAC 10 .0404 SCOPE

(a) The tangible personal property covered by G.S. 105-275(8)c includes the following types of equipment:

- (1) Safety apparel, masks, respirators, breathing apparatus or any other item of personal protective equipment used exclusively to protect employees from hazardous exposure to cotton dust.
- (2) Scrubbers, filters, cyclones, condensers, separators, spray chambers, water curtains or any other item of machinery, equipment or material that is used to reduce the level of cotton dust by removal or collection of the cotton dust from the air.
- (3) Fans, pumps compressors or any other power-driven machine that causes a continuous flow of air.
- (4) Electrical wiring, ductwork, piping, motors, control system, equipment enclosures, special structural support systems or any other supporting equipment associated with and necessary for the proper operation of any category of personal property listed in Subparagraphs (2) and (3) of this Paragraph.

(b) The Subparagraphs listed in Paragraph (a) of this Rule are for illustrative purposes only and are not intended to be an exhaustive listing of qualifying property. Neither does the inclusion of an item in this list indicate that it will, in every case, qualify for the exclusion. A determination must be made in each case that the property claimed as exempt meets all requirements of the exclusion.

*History Note: Authority G.S. 105-262; 105-275(8)c; 105-291(b);
Temporary Rule Eff. January 12, 1984, for a Period of 48 Days to Expire on March 1, 1984;
Eff. March 1, 1984;
Amended Eff. July 1, 1993;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20,
2016.*