



Sales and Use Tax Division
North Carolina Department of Revenue
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**IMPORTANT NOTICE: WASTEWATER DISPERSAL PRODUCTS LIST
SALES AND USE TAX EXEMPTION**

N.C. Gen. Stat. § 105-164.13(68) provides **effective July 1, 2017**, for sales and purchases made on or after that date, “[s]ales of wastewater dispersal products approved by the Department of Health and Human Services under Article 11 of Chapter 130A of the General Statutes” are exempt from sales and use taxes. For additional information regarding the exemption, see the [Important Notice: Wastewater Dispersal Products Sales and Use Tax Exemption](#) issued July 24, 2017 and available on the Department’s website.

The Department of Health and Human Services (DHHS) has provided a list of all approved wastewater dispersal products on its website. The Department has [published a list of the approved products](#) on its website and indicated that such products are exempt from sales and use tax effective July 1, 2017. Upon receipt of any additional approvals or deletions from DHHS, the Department will publish an updated list as necessary.

To the extent there is any change in the rate or amount of tax, change to a statute or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided. To the extent that any provisions in any other notice, directive, technical bulletin, or published guidance issued prior to the date of this notice conflicts with this important notice, the provisions contained in this important notice supersede.