

This list is published in accordance with S.L. 2017-139 by the Sales and Use Tax Division of the North Carolina Department of Revenue for purposes of the sales and use tax exemption found in N.C. Gen. Stat. § 105-164.13(68). Sales and purchases on or after July 1, 2017 "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. **Questions regarding approved products or the approval process should be directed to the Division of Public Health, On-site Waste Water Protection, NC DHHS.**

Dispersal Field Products* Approved by the State of NC (Effective: August 9, 2017)

Approved Innovative and Experimental (I&E) systems [aka Provisional, Innovative, and Accepted (PIA) systems]**

Approval Number/Rule	Manufacturer	Applicable Dispersal Area Product/Components*	System or Model Name	Effective Date of Product Sales and Use Tax Exemption
IWWS-1993-1-R7A	American Manufacturing	Netafim Bioline drip tubing w/ built-in emitters lockslip couplings (used to connect two Bioline driplines together) within the dispersal area	American Perc-Rite® Subsurface Drip System, Anaerobic	7/1/2017
IWWS-1993-01-R6B	American Manufacturing	Netafim Bioline drip tubing w/ built-in emitters lockslip couplings (used to connect two Bioline driplines together) within the dispersal area	American Perc-Rite® Subsurface Drip System, Aerobic	7/1/2017
IWWS-1995-01	Brunswick County Health Department	geotextile fabric	"Brunswick" Bed/Fill Wastewater Disposal Systems	7/1/2017
IWWS-1995-04-R2	Cultec, Inc.	pre-formed HDPE chambers geotextile fabric	Contactor EZ-24 Contactor 75 Contactor 100 Contactor 125 Field Drain Panel C-1 Field Drain Panel C-2 Field Drain Panel C-3 Field Drain Panel C-4 Cultec N. 410 geotextile fabric (Mirafi 140 N or equivalent)	7/1/2017
IWWS-2001-01	Delta Environmental Products, Inc.	Geoflow Wasteflow PC dripline with built-in pressure compensating emitters Netafim Bioline drip tubing w/ built-in pressure-compensating emitters lockslip couplings (used to connect two emitting driplines together) within the dispersal area	Delta's Subsurface Drip System	7/1/2017

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IWWS-1995-03-R7	EZflow, LP, a wholly owned subsidiary of Infiltrator Water Technologies, LLC	preassembled unit consisting of perforated pipe, polystyrene aggregate and netting, as well as internal coupling devices used to connect bundles	EZ1003T EZ1003T-GEO EZ1203T EZ1203T-GEO EZ1203H EZ1203H-GEO	7/1/2017
IWWS-2007-01-R2	E-Z Treat	E-Z Set Drip dripline with built-in pressure compensating emitters lockslip couplings (used to connect two E-Z Set Drip driplines together) within the dispersal area	E-Z Drip Subsurface Wastewater Drip System	7/1/2017
IWWS-2003-01	Various manufacturers	pipe substituted for 4" corrugated pipe in nitrification lines with alternate pipe meeting materials, strength and labeling complying with applicable ASTM Standards, including: For other Corrugated Polyethylene (PE) pipe, ASTM F 405 (superceded by ASTM F667/F667M), Standard Specification for Corrugated Polyethylene (PE) Pipe and Fittings; for Polyvinyl Chloride (PVC) pipe, ASTM D 2729, Standard Specification for Poly(Vinyl Chloride) (PVC) Sewer Pipe and Fittings; or for Acrylonitrile-butadiene-styrene (ABS) pipe, ASTM D 2751, Standard Specification for Acrylonitrile-Butadiene-Styrene (AABS) Sewer Pipe and Fittings, as applicable	Component Substitution for 4" Perforated Corrugated Plastic Tubing in Nitrification Lines	7/1/2017

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IWWS-2000-02R	Geoflow, Inc.	Geoflow Wasteflow PC dripline with built-in emitters lockslip couplings (used to connect two Wasteflow driplines together) within the dispersal area	Geoflow's Subsurface Drip System	7/1/2017
IWWS-2012-01	ICC Technologies, LLC	preassembled unit consisting of perforated pipe, polystyrene aggregate, netting, and geotextile fabric	FTSG123H-1 OC	7/1/2017
IWWS-1997-02-R10	Infiltrator Systems, Inc.	pre-formed HDPE chambers, including angle chamber sections pre-formed HDPE side port couplers and endcaps within the dispersal area	Standard Model 11" High Angle Chamber section Bio 3 ARC 36; ARC 24; ARC 36 HC ARC 24 Side Port Coupler (SPC) ARC 36 Side Port Coupler (SPC) ARC 36 HC Side Port Coupler (SPC)	7/1/2017
IWWS-1993-02-R16	Infiltrator Water Technologies, LLC	pre-formed HDPE chambers, including angle chamber sections pre-formed HDPE contour wedge, EQ 36 swivel, or standard swivel, side port couplers, and endcaps within the dispersal area	Infiltrator Standard and Standard SideWinder (polyethylene) Infiltrator High Capacity (polyethylene) Quick4 Plus Standard, Quick4 Standard, Quick4 Standard-W Standard SC; Standard SideWinder SC (polypropylene) Equalizer 36; Quick4 Equalizer 36; Quick4 High Capacity Quick4 Equalizer 24 High Capacity SideWinder (polypropylene) Contour Wedge; EQ36 Swivel	7/1/2017
IWWS-2010-01-R3	Infiltrator Systems, Inc.	pre-formed HDPE chambers, including angle chamber sections pre-formed HDPE contour wedge, EQ 36 swivel, or standard swivel, side port couplers, and endcaps within the dispersal area geotextile fabric	Infiltrator Quick4 Plus Standard LP (polypropylene) Quick4 Plus Standard Low Profile (LP) All-in-One 8 Endcap Arc 36 LP (polypropylene or polyethylene)	7/1/2017

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IWWS-2011-01	PSA, Inc./ADS, Inc./Hancor, Inc.	pre-formed HDPE chambers, including angle chamber sections pre-formed HDPE side port couplers and endcaps within the dispersal area	ARC 36 LP chamber	7/1/2017
IWWS-2002-02-R3	Plastic Tubing Industries of Georgia, Inc.	HDPE corrugated pipe (void and distribution) HDPE elle (90°) and tee fittings within the dispersal area	Multi-Pipe trench system 11-Pipe Model	7/1/2017
IWWS 2015-02	Presby Environmental Inc.	Enviro-Septic (AES) HDPE perforated pipe with external ridges and internal skimmers pre-formed HDPE couplings and offset adapters within the dispersal area geotextile fabric plastic fiber mat Bio-Accelerator© fabric	Presby Advanced Enviro-Septic (AES) system	7/1/2017
CDWS-2011-01	Clearstream Wastewater Systems, Inc.	Geoflow Wasteflow Classic with built-in non-pressure-compensating emitters lockslip couplings (used to connect two Wasteflow driplines together) within the dispersal area	Clearstream Subsurface Drip Dispersal System	7/1/2017
CDWS 2012-01	Hoot® Systems, Inc.	Netafim PC polyethylene dripline with built-in pressure compensating emitters Geoflow Wasteflow PC low density polyethylene (LDP) tubing with built-in pressure compensating emitters lockslip couplings (used to connect two Wasteflow driplines together) within the dispersal area	Hoot Subsurface Drip Dispersal System	7/1/2017

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CDWS 2010-1-R2B (Piedmont)	Infiltrator Systems, Inc.	pre-formed HDPE chambers, including angle chamber sections pre-formed HDPE contour wedge, EQ 36 swivel, or standard swivel, side port couplers, and endcaps within the dispersal area geotextile fabric	Quick4 Plus Standard LP (polypropylene)	7/1/2017
AWWS 2005-02-R6	EZflow, LP, a wholly owned subsidiary of Infiltrator Water Technologies, LLC	preassembled unit consisting of perforated pipe, polystyrene aggregate, netting, and geotextile fabric as well as internal coupling devices used to connect bundles.	EZ1203H EZ1203H-GEO	7/1/2017
AWWS 2005-01-R5	Infiltrator Water Technologies, LLC	pre-formed HDPE or polypropylene chambers, including angle chamber sections pre-formed HDPE contour wedge, standard swivel, side port couplers, and endcaps within the dispersal area	Infiltrator Standard and Standard SideWinder (polyethylene) Infiltrator High Capacity (polyethylene) Quick4 Plus Standard Quick4 Standard-W Standard SC Standard SideWinder SC (polypropylene) High Capacity SideWinder (polypropylene) Contour Wedge Contour Swivel – Standard Quick4 Standard MultiPort Endcap Quick4 High Capacity MultiPort Endcap Quick4 Plus Standard All-in-One 12 Endcap BioDiffuser Standard Model (polyethylene) BioDiffuser Angle Chamber section ARC 36 (polypropylene or polyethylene) ARC 36 Side Port Coupler (SPC) ARC 36 SPC Endcap	7/1/2017

Approved via Title 15A Subchapter 18A, Section .1900 of the North Carolina Administrative Code				
Regulatory Citation	Regulator	Component Specifications		Effective Date of Product Sales and Use Tax Exemption
15A NCAC 18A .1955(f) & (h)	State of North Carolina	4" dia. or 6" dia. plastic corrugated pipe certified as complying with ASTM F405 (superceded by ASTM F667/F667M)		7/1/2017
15A NCAC 18A .1956(3)(a)(i)	State of North Carolina	8" dia. or 10" dia. corrugated polyethylene tubing certified as complying with ASTM F667 encased in textile (nylon, polyester, nylon/polyester blend) wrap		7/1/2017
15A NCAC 18A .1956(3)(a)(ii)	State of North Carolina	pre-cast permeable block panels or porous blocks as part of a PPBPS and all pipe and couplings included with the dispersal area		7/1/2017
15A NCAC 18A .1956(7)	State of North Carolina	corrugated polyethylene tubing certified as complying with ASTM F667 <u>or</u> perforated PVC 160 psi or stronger pressure rated pipe		7/1/2017
15A NCAC 18A .1957(a)(1)(A)	State of North Carolina	PVC 160 psi or stronger pressure rated pipe		7/1/2017

*In accordance with S.L. 2017-139. Determination of what constitutes a dispersal field product is based upon product being located within the trench that disperses wastewater to the soil. Excludes supply lines and manifolds.

**Note: Controlled Demonstration approval status (CDWS) changed to Provisional approval status (PWWS) by Session Laws 2015-286, s. 4.15(a), effective October 22, 2015.