



**Sales and Use Tax Division
North Carolina Department of Revenue
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Raleigh, North Carolina 27640-0001
www.dornc.com**

IMPORTANT NOTICE: SLUDGES EXCLUDED FROM MUNICIPAL SOLID WASTE

N.C. Gen. Stat. § 130A-290(a)(34) defines “sludge” as “any solid, semisolid or liquid waste generated from a municipal, commercial, institutional or industrial wastewater treatment plant, water supply treatment plant or air pollution control facility, or any other waste having similar characteristics and effects.”

N.C. Gen. Stat. § 130A-290(a)(18a) provides that “municipal solid waste” means “any solid waste resulting from the operation of residential, commercial, industrial, governmental, or institutional establishments that would normally be collected, processed, and disposed of through a public or private solid waste management service. Municipal solid waste does not include hazardous waste, sludge, industrial waste managed in a solid waste management facility owned and operated by the generator of the industrial waste for management of that waste, or solid waste from mining or agricultural operations.”

The Division of Waste Management of the North Carolina Department of Environment and Natural Resources has confirmed that sludges are specifically excluded from the list of wastes that are considered municipal solid waste; therefore, sludges are not subject to the solid waste disposal tax pursuant to N.C. Gen. Stat. § 105-187.61.

Questions about this notice can be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free) or in writing to the Taxpayer Assistance Division, North Carolina Department of Revenue, PO Box 25000, Raleigh, NC 27640-0001.