



**Sales and Use Tax Division
North Carolina Department of Revenue
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IMPORTANT NOTICE: WHITE GOODS DISPOSAL TAX

Effective July 1, 2016, the White Goods Disposal Tax imposed in N.C. Gen. Stat. § 105-187.21 is amended by Session Law 2016-5 and provides that the tax applies to both in-state and out-of-state purchases of white goods for storage, use, or consumption in this State. A retailer-contractor is liable for the White Goods Disposal Tax for any white good withdrawn from inventory to fulfill a real property contract in the State on or after July 1, 2016. A retailer-contractor is not liable for the White Goods Disposal Tax on a white good withdrawn from inventory prior to July 1, 2016 to fulfill a real property contract in the State.

N.C. Gen. Stat. § 105-187.21 as amended states “[a] privilege tax is imposed on a white goods retailer at a flat rate for each new white good that is sold by the retailer. An excise tax is imposed on a new white good purchased for storage, use, or consumption in this State. The rate of the privilege tax and the excise tax is three dollars (\$3.00). These taxes are in addition to all other taxes.”

N.C. Gen. Stat. § 105-187.20(2) defines “white goods” as including “refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, clothes dryers, and other similar domestic and commercial large appliances.”

Assistance

For additional information about White Goods Disposal Tax, refer to the [White Goods Disposal Tax Overview Web Page](#) on the Department’s website. Questions regarding this notice should be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free).

To the extent that there is any change in the rate or amount of tax, change in any 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or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided.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 regarding White Goods Disposal Tax issued prior to the date of this notice conflicts with this important notice, the provisions contained in this important notice supersede.