

Article 5D.

Dry-Cleaning Solvent Tax.

(Repealed effective January 1, 2030)

§ 105-187.30. (See note for repeal of Article) Definitions.

The definitions in G.S. 105-164.3 apply to this Article, and the following definitions apply to this Article:

- (1) Dry-cleaning facility. – Defined in G.S. 143-215.104B.
- (2) Dry-cleaning solvent. – Defined in G.S. 143-215.104B. (1997-392, s. 4; 2009-483, s. 5.)

§ 105-187.31. (See note for repeal of Article) Tax imposed.

A privilege tax is imposed on a dry-cleaning solvent retailer at a flat rate for each gallon of dry-cleaning solvent sold by the retailer to a dry-cleaning facility. An excise tax is imposed on dry-cleaning solvent purchased for storage, use, or consumption by a dry-cleaning facility in this State. The rate of the privilege tax and the excise tax is ten dollars (\$10.00) for each gallon of halogenated hydrocarbon-based dry-cleaning solvent and one dollar and thirty-five cents (\$1.35) for each gallon of hydrocarbon-based dry-cleaning solvent. These taxes are in addition to all other taxes. (1997-392, s. 4; 2000-19, s. 1.2; 2001-265, s. 1; 2007-530, s. 13; 2009-483, ss. 5, 6; 2017-204, s. 2.9(g).)

§ 105-187.32. (See note for repeal of Article) Administration.

The privilege tax this Article imposes on a dry-cleaning solvent retailer is an additional State sales tax, and the excise tax this Article imposes on the storage, use, or consumption of dry-cleaning solvent by a dry-cleaning facility in this State is an additional State use tax. Except as otherwise provided in this Article these taxes shall be collected and administered in the same manner as the State sales and use taxes imposed by Article 5 of this Chapter. As under Article 5 of this Chapter, the additional State sales tax paid when dry-cleaning solvent is sold at retail is a credit against the additional State use tax imposed on the storage, use, or consumption of the same dry-cleaning solvent. (1997-392, s. 4; 2009-483, s. 5.)

§ 105-187.33. (See note for repeal of Article) Exemptions and refunds.

Except for the exemption for sales a state cannot constitutionally tax, the exemptions and refunds allowed in Article 5 of this Chapter do not apply to the taxes imposed by this Article. (1997-392, s. 4; 2003-416, s. 19(c); 2009-483, s. 5; 2010-166, s. 3.6.)

§ 105-187.34. (See note for repeal of Article) Use of tax proceeds.

The Secretary must credit the taxes collected under this Article, less the Department of Revenue's allowance for administrative expenses, to the Dry-Cleaning Solvent Cleanup Fund. The Secretary may retain the Department's cost of collection, not to exceed one hundred twenty-five thousand dollars (\$125,000) a year, as reimbursement to the Department. (1997-392, s. 4; 2009-483, s. 5.)

§ 105-187.35. Sunset.

This Article is repealed effective January 1, 2030. (2009-483, s. 9; 2019-237, s. 6(c).)

§ 105-187.36. Reserved for future codification purposes.

§ 105-187.37. Reserved for future codification purposes.

§ 105-187.38. Reserved for future codification purposes.

§ 105-187.39. Reserved for future codification purposes.