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 Protection Branch, NC DHHS.**

Wastewater Dispersal Products[1] Approved by the State of NC (Effective: August 9, 2017)

Approved Innovative and Experimental (I&E) systems [aka Provisional[2], Innovative, and Accepted (PIA) systems]

Approval Number	Manufacturer	System or Model Name And Applicable Dispersal Area Product/Components[1]	Effective Date of Product Sales and Use Tax Exemption
IWWS-1993-1-R7A	American Manufacturing	**American Perc-Rite® Subsurface Drip System, Anaerobic** • Netafim Bioline drip tubing with built-in emitters on 2 foot centers with a nominal flow rate of 0.61 to 0.65 gallons per hour per emitter • American Perc-Rite compression adapters • American Perc-Rite insert adapters • American Perc-Rite compression fittings	7/1/2017
IWWS-1993-01-R6B	American Manufacturing	**American Perc-Rite® Subsurface Drip System, Aerobic** • Netafim Bioline drip tubing with built-in emitters on 2 foot centers with a nominal flow rate of 0.61 to 0.65 gallons per hour per emitter • American Perc-Rite compression adapters • American Perc-Rite insert adapters • American Perc-Rite compression fittings	7/1/2017
IWWS-1995-04-R2	Cultec, Inc.	**Pre-formed HDPE chambers** • 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	7/1/2017

Approval Number	Manufacturer	System or Model Name And Applicable Dispersal Area Product/Components[1]	Effective Date of Product Sales and Use Tax Exemption
IWWS-2001-01	Delta Environmental Products, Inc.	**Delta's Subsurface Drip System** • Geoflow Wasteflow PC dripline with built-in pressure compensating emitters on 24" spacing • Netafim Bioline drip tubing with built-in pressure-compensating emitters on 24" centers delivering a nominal flow of 0.62 or 0.92 gallons per hour per emitter • Manufacturer-approved lockslip couplings (used to connect two emitting driplines together) within the dispersal area	7/1/2017
IWWS-1995-03-R7	EZflow, LP, a wholly owned subsidiary of Infiltrator Water Technologies, LLC	**Expanded polystyrene aggregate particles contained in cylindrical high strength netting with or without an integrated corrugated, perforated pipe and pre-fabricated geotextile, plus manufacturer-approved internal coupling devices used to connect pipe-containing bundles** • EZ1003T • EZ1003T-GEO • EZ1203T • EZ1203T-GEO • EZ1203H* • EZ1203H-GEO* *Central cylinder with offset 4-inch pipe may be used in LPP	7/1/2017
IWWS-2007-01-R2	E-Z Treat	**E-Z Treat Subsurface Wastewater Drip System** • Geoflow Wasteflow PC dripline with built-in pressure compensating emitters • Geoflow compression adapters • Geoflow lock-slip fittings	7/1/2017
IWWS-2003-01	Various manufacturers	**Component Substitution for 4" Perforated Corrugated Plastic Tubing in Nitrification Lines** • 4" dia. pipe complying with ASTM F405 (superceded by ASTM F667/F667M), ASTM D 2729, or ASTM D 2751[3] and having 3 rows of 0.5" dia. to 0.75" dia. holes spaced longitudinally at approximately four inches on centers and equally spaced 120 degrees on centers around the periphery or three rows may be located in the lower portion of the pipe, the outside rows being approximately on 120-degree centers	7/1/2017

Approval Number	Manufacturer	System or Model Name And Applicable Dispersal Area Product/Components[1]	Effective Date of Product Sales and Use Tax Exemption
IWWS-2000-02R	Geoflow, Inc.	**Geoflow's Subsurface Drip System** • Geoflow Wasteflow PC dripline with built-in emitters • Geoflow compression adapters • Geoflow lock-slip fittings	7/1/2017
IWWS-2012-01	ICC Technologies, LLC (Now Infiltrator Water Technologies)	**Expanded polystyrene aggregate particles contained in cylindrical high strength netting and fabric with or without an integrated corrugated, perforated pipe, plus manufacturer-approved internal coupling devices used to connect pipe-containing bundles** • FTSG123H-1 OC	7/1/2017
IWWS-2002-02-R3	Plastic Tubing Industries of Georgia, Inc.	**Multi-Pipe trench system 11-Pipe Model** 4" dia. HDPE corrugated pipe, including void pipe with a minimum 6 in^2 per linear foot open area created from slots and holes and distribution pipe, with two rows of holes from 45 to 60 degrees off the bottom centerline and a top reference line, prefabricated into a bundle using plastic bands	7/1/2017
IWWS-2010-01-R4	Infiltrator Systems, Inc. and its successors	**Pre-formed HDPE or polypropylene chambers** • Infiltrator Quick4 Plus Standard LP (polypropylene) • Quick4 Plus All-in-One 8 Endcap • Arc 36 LP (polypropylene or polyethylene) • Arc 36 LP end plate	7/1/2017
IWWS 2015-02	Presby Environmental Inc.	**Presby Advanced Enviro-Septic (AES) system** • Enviro-Septic (AES) HDPE perforated pipe with external ridges and internal skimmers, Bio-Accelerator fabric, plastic fiber mat and geotextile fabric wrap, and manufacturer-approved, pre-formed HDPE couplings and offset adapters	7/1/2017

Approval Number	Manufacturer	System or Model Name And Applicable Dispersal Area Product/Components[1]	Effective Date of Product Sales and Use Tax Exemption
IWWS-1993-02-R16	Infiltrator Water Technologies, LLC	**Pre-formed HDPE or polypropylene chambers, including angle chamber sections** • Infiltrator Standard • 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 • Standard Contour Swivel • Quick4 Standard MultiPort Endcap • Quick4 EQ 24 MultiPort Endcap • Quick4 EQ 36 MultiPort Endcap • Quick4 High Capacity MultiPort Endcap • Quick4 Plus Standard All-in-One 12 Endcap • BioDiffuser Standard Model • 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) • Arc 36 SPC Endcap • Arc 36 HC SPC End Cap	7/1/2017

Approval Number	Manufacturer	System or Model Name And Applicable Dispersal Area Product/Components[1]	Effective Date of Product Sales and Use Tax Exemption
CDWS-2011-01	Clearstream Wastewater Systems, Inc.	**Clearstream Subsurface Drip Dispersal System** • Geoflow Wasteflow Classic with built-in non-pressure-compensating emitters on 12" to 24" centers with a nominal flow rate of 1.0 gallons per hour per emitter • Geoflow compression adapters • Geoflow lock-slip fittings	7/1/2017
CDWS 2012-01	Hoot® Systems, Inc.	**Hoot Subsurface Drip Dispersal System** • Netafim PC polyethylene dripline with built-in pressure compensating emitters with a nominal flow rate of 0.61 to 0.65 gallons per hour per emitter • Geoflow Wasteflow Classic low-density polyethylene (LDP) tubing (16-, 18-, or 20-mm in diameter) with built-in pressure compensating emitters on 12" to 24" centers with a nominal flow rate of 0.53 or 1.02 gallons per hour per emitter; • Manufacturer approved lockslip couplings (used to connect two Wasteflow driplines)	7/1/2017
CDWS 2010-1-R2B (Piedmont)	Infiltrator Systems, Inc. and its successors	**Pre-formed polypropylene chambers** • Quick4 Plus Standard LP • Quick4 Plus All-in-One 8 Endcap • Quick4 Plus Periscope	7/1/2017
AWWS 2005-02-R6	EZflow, LP, a wholly owned subsidiary of Infiltrator Water Technologies, LLC	**Expanded polystyrene aggregate particles contained in cylindrical high strength netting with or without an integrated corrugated, perforated pipe and pre-fabricated geotextile, plus manufacturer-approved internal coupling devices used to connect pipe-containing bundles** • EZ1203H • EZ1203H-GEO	7/1/2017

Approval Number	Manufacturer	System or Model Name And Applicable Dispersal Area Product/Components[1]	Effective Date of Product Sales and Use Tax Exemption
AWWS 2005-01-R5	Infiltrator Water Technologies, LLC	**Pre-formed HDPE or polypropylene chambers** • Infiltrator Standard (polyethylene) • Standard SideWinder (polyethylene) • High Capacity (polyethylene) • Quick4 Plus Standard • Quick4 Standard-W • Standard SC • Standard SideWinder SC (polypropylene) • High Capacity SideWinder (polypropylene) • Contour Wedge • Standard Contour Swivel • 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) and having 3 rows of 0.5” dia. to 0.75” dia. holes spaced longitudinally at approximately four inches on centers and equally spaced 120 degrees on centers around the periphery or three rows may be located in the lower portion of the pipe, the outside rows being approximately on 120-degree centers	7/1/2017

Regulatory Citation	Regulator	Component Specifications	Effective Date of Product Sales and Use Tax Exemption
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 having two rows of holes, each hole between 0.375” dia. and 0.5” dia., located 120 degrees apart along the bottom half of the pipe (each 60 degrees from the bottom center line) and staggered so that one hole is present in the valley of each corrugation; tubing shall be encased in spun, bonded, or spun-laced nylon, polyester, or nylon/polyester blend nylon filter wrap meeting the following minimum specifications: 1 ounce/square yard, 23 pounds grab tensile strength (machine direction), 6.2 pounds (machine) and 5.1 pounds (cross) trapezoid tear strength, 40 pounds per square inch Mullen burst strength, and 500 cubic feet/minute/square foot at 0.5” of water pressure differential Frazier air permeability	7/1/2017
15A NCAC 18A .1956(3)(a)(ii)	State of North Carolina	Prefabricated, permeable block panel system utilizing both horizontal and vertical air chambers and constructed to promote downline and horizontal distribution of effluent and 1.25” diameter perforated PVC 160 psi or stronger pressure rated pipe, perforated with minimum 0.125 or 0.188 inch-diameter holes spaced between 3.5 to 4.5 feet on center	7/1/2017
15A NCAC 18A .1956(7)	State of North Carolina	4” dia. or 6” dia. corrugated polyethylene tubing certified as complying with ASTM F667 and having 3 rows of 0.5” dia. to 0.75” dia. holes spaced longitudinally at approximately four inches on centers and equally spaced 120 degrees on centers around the periphery or three rows may be located in the lower portion of the pipe, the outside rows being approximately on 120-degree centers or 1” dia. To 2” dia. perforated PVC 160 psi or stronger pressure rated pipe, perforated with minimum 0.125-inch-diameter holes spaced between 5 and 10 feet on center	7/1/2017
15A NCAC 18A .1957(a)(1)(A)	State of North Carolina	1” dia. to 2” dia. PVC 160 psi or stronger pressure rated pipe, perforated with minimum 0.125-inch-diameter holes spaced between 5 and 10 feet on center	7/1/2017

[1]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, distribution boxes, and manifolds.

[2]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.

[3]ASTM F405 – Standard Specification for Corrugated Polyethylene (PE) Pipe and Fittings
ASTM F667 – Standard Specification for 3 through 24 in. corrugated Polyethylene Pipe and Fittings
ASTM D2729 – Standard Specification for Poly(Vinyl Chloride) (PVC) Sewer Pipe and Fittings
ASTM D2751 – Standard Specification for Acrylonitrile-Butadiene-Styrene (ABS) Sewer Pipe and Fittings