



CHAPTER 105
ARTICLE 3C - TAX INCENTIVES FOR RECYCLING FACILITIES

N.C.G.S. § 105-129.25.

Definitions.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 03:44 UTC	c4a9fac98185119723c92a91 - 0f12bbce871502b2b33d22ff - f1d780f1dca130ed

The following definitions apply in this Article:

Reserved.

Reserved.

Repealed by Session Laws 2010-166, s. 2.1, effective July 1, 2010.

Machinery and equipment. - Engines, machinery, tools, and implements used or designed to be used in the business for which the credit is claimed. The term does not include real property as defined in G.S. 105-273 or rolling stock as defined in G.S. 105-333.

Major recycling facility. - A recycling facility that qualifies under G.S. 105-129.26(a).

Owner. - A person who owns or leases a recycling facility.

Post-consumer waste material. - Any product that was generated by a business or consumer, has served its intended end use, and has been separated from the solid waste stream for the purpose of recycling. The term includes material acquired by a recycling facility either directly or indirectly, such as through a broker or an agent.

Purchase. - Defined in section 179 of the Code.

Recycling facility. - A manufacturing plant at least three-fourths of whose products are made of at least fifty percent (50%) post-consumer waste material measured by weight or volume. The term includes real and personal property located at or on land in the same county and reasonably near the plant site and used to perform business functions related to the plant or to transport materials and products to or from the plant. The term also includes utility infrastructure and transportation infrastructure to and from the plant. (1998-55, s. 12; 2010-166, s. 2.1.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-273	(null)(4)	"include real property as defined in"
G.S. 105-333	(null)(4)	"or rolling stock as defined in"
G.S. 105-129.26(a)	(null)(5)	"A recycling facility that qualifies under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129.25 (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers; subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

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