



CHAPTER 105
ARTICLE 5G - SOLID WASTE DISPOSAL TAX

N.C.G.S. § 105-187.62.

Administration.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 05:03 UTC	SOURCE FINGERPRINT 3135112783248b48ea4faadf - b3eadd53f9ff961de3d6b42e - 86e1a9e530288061
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- § 105-187.62(a)

Collection. - The owner or operator of each landfill and transfer station permitted pursuant to Article 9 of Chapter 130A of the General Statutes must maintain scales designed to determine waste tonnage that are approved by the Department of Agriculture and Consumer Services. Each owner or operator must record waste tonnage disposed of in a landfill or transferred to a station for disposal outside the State and must maintain other records as required by the Secretary of Revenue. An owner or operator may add the amount of the solid waste disposal tax due to the charges made to a third party for disposal of municipal solid waste or construction and demolition debris.
- § 105-187.62(b)

Payment. - The tax imposed by this Article is payable when a return is due. A return and payment are due on a quarterly basis. A quarterly return covers a calendar quarter and is due by the last day of the month following the end of the quarter.
- § 105-187.62(c)

Bad Debt Deduction. - In the event that an owner or operator pays the tax on tonnage received from a customer and the account of that customer is found to be worthless and charged off for income tax purposes, the owner or operator may recover the tax paid on the tonnage it received but for which it was never compensated. The tax shall be recovered by reducing the overall tonnage on which the owner or operator pays tax in a calendar quarter by the tonnage for which it was never compensated from the worthless account. A local government that has paid tax on an account that is subsequently found to be worthless shall recover the tax paid in the same manner, if it meets all the conditions for recovery that would apply if the local government were subject to income tax. If the owner or operator subsequently collects on an account

that has been declared worthless, any tax recovered must be repaid in the next calendar quarter. (2007-550, s. 14(a); 2008-207, s. 1.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-187.62 (2026).

PINPOINT

N.C. Gen. Stat. § 105-187.62(a) (2026).

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