

Dry-cleaning Solvent Cleanup Act (DSCA) Program
Dry-cleaning Solvent Classifications and Taxes

Dry-cleaning solvents used at North Carolina dry-cleaners are required to be managed in accordance with Minimum Management Practices as specified in the North Carolina Administrative Code (NCAC) 15A NCAC 02S .0201-.0202. In addition, halogenated hydrocarbon-based and hydrocarbon-based dry-cleaning solvents are subject to a per gallon dry-cleaning solvent tax in accordance with North Carolina General Statute (NCGS 105-187.31).

The following table summarizes the dry-cleaning solvents identified to be in use in North Carolina, as well as the classification of each solvent, and the amount of tax per gallon of dry-cleaning solvent. This information will be updated as formulations change and new information becomes available.

Halogenated hydrocarbon-based solvents subject to the <u>\$10.00 per gallon</u> dry-cleaning solvent tax.	Hydrocarbon-based solvents subject to the <u>\$1.35 per gallon</u> dry-cleaning solvent tax.	
<p>Perchloroethylene (<i>also called perc, tetrachloroethylene, and PCE</i>) DrySolv (<i>N-propyl bromide</i>) EnSolv (<i>N-propyl bromide</i>)</p>	<p>DF 2000 Ecosolve Kwik Dri 66 Hydroclene Stoddard LPA-142</p>	<p>Gen-X Genesol Impress PureDry Shellsol D38 Naphthol Spirits 66/3 HC Varsol</p>
<p>Based on current information, the following dry-cleaning solvents <u>do not</u> meet the statutory definition of halogenated hydrocarbon-based or hydrocarbon-based, and thus are not subject to a per gallon tax under NCGS 105-187.31, and are ineligible for access to DSCA cleanup funds.</p>		
<p>CO2 Rynex</p>	<p>Solvair Solvon K4</p>	<p>Green Earth</p>

Important Notes

Halogenated hydrocarbon and hydrocarbon are defined in NCGS 143-215.104B(14a) & (15a).

The taxes referenced above are imposed on dry-cleaning solvent retailers for each gallon of dry-cleaning solvent sold by the retailer to dry-cleaning facilities as stipulated in NCGS 105-187.31.

In accordance with the requirements of NCGS 143-215.104F(d)(2) and NCGS 143-215.104J(a)(4), access to DSCA cleanup funds may be denied if payment of taxes assessed to a dry-cleaning facility or wholesale distribution facility under Article 5D of Chapter 105 of the General Statutes is delinquent.