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.

<table>
<thead>
<tr>
<th>Halogenated hydrocarbon-based solvents subject to the $10.00 per gallon dry-cleaning solvent tax.</th>
<th>Hydrocarbon-based solvents subject to the $1.35 per gallon dry-cleaning solvent tax.</th>
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</thead>
</table>
| **Perchloroethylene (also called perc, tetrachloroethylene, and PCE)**  
**DrySolv (N-propyl bromide)**  
**EnSolv (N-propyl bromide)** | **DF 2000**  
**Ecosolve**  
**Kwik Dri 66**  
**Hydroclene**  
**Stoddard**  
**LPA-142** | **Gen-X**  
**Genesol**  
**Impress**  
**PureDry**  
**Shellsol D38**  
**Naphthol Spirits 66/3**  
**HC Varsol** |

Based on current information, the following dry-cleaning solvents do not 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.

| CO2  
Rynex | Solvair  
Solvon K4 | Green Earth |

**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.