

WHITE GOODS GRANT PROGRAM

DEFINITION OF WHITE GOODS

Local governments must use the State definition of white goods for the reason that the Wake County White Goods Grant Program is funded via the white goods tax distributions from the State. This definition is taken from the North Carolina Department of Revenue, Sales and Use Tax Technical Bulletin, Section 29 – White Goods Disposal Tax, D. Definition and 29-2 Examples of Items Classified as White Goods and Appliances Not Classified as White Goods Items A and B.

Definition of White Goods:

The term “white goods” includes refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, clothes dryers and other similar domestic and commercial large appliances.

A. Items Classified As White Goods

The following items are representative examples of additional appliances which are classified as white goods:

1. Vending machines (refrigerated, heated, no refrigerated and nonheated types – does not include gumball and similar small dispensers).
2. Large floor-model oil, gas and wood fired heaters and fireplace inserts (not small portable space heaters).
3. Trash compactors.
4. Large floor-model humidifiers (not small vaporizers).
5. Water treatment equipment (not small faucet-mounted or under sink filtering devices).
6. Dish sanitizers.
7. Commercial fry cookers.
8. Drinking water coolers.
9. Freestanding ice makers.
10. Built-in stove surface units.
11. Built-in ovens.
12. Floor-model popcorn machines.
13. Hot food bar used to keep food hot.
14. Refrigerated soft ice cream dispensers.
15. Commercial refrigeration equipment manufactured and sold as a self-contained unit.
16. Steam tables used to keep food hot.

B. Items Not Classified As White Goods

The following items are representative examples of items which are not classified as white goods.

1. Microwave ovens,
2. Small portable tabletop appliances.
3. Toaster ovens.
4. Bread baking machines.
5. Food processors.
6. Food mixers.
7. Food blenders.
8. Garbage disposals.
9. Gas grills.
10. Charcoal grills.
11. Vacuum cleaners.
12. Range hoods.
13. Computer terminals.
14. Televisions.
15. Radios.
16. Record players.
17. Video cassette recorders.
18. Office equipment, (i.e., copiers, telefax machines, etc.).
19. Central heating systems.
20. Chillers.
21. Small portable electric, oil and gas space heaters.
22. Central air conditioners.
23. Electric fans.
24. Propane gas tanks.
25. Water pumps and tanks.
26. Commercial refrigeration component systems.