

Burgos, Alexander N

From: Wiggs, Travis C
Sent: Thursday, December 4, 2025 3:24 PM
To: Puryear, Jonathan W
Cc: Gang, Terra L; Lansford, Laura L; Larrimore, Nancy P; Burgos, Alexander N
Subject: RE: [External] RE: Periodic Review 17 NCAC 04

Good afternoon, Mr. Puryear,

I will recommend that the RRC approve our agreed upon readoption deadline of **February 1, 2029** at the meeting on December 18, 2025.

Please let me know if you have any questions.

Thanks,

Travis C. Wiggs
Rules Review Commission Counsel
Office of Administrative Hearings
Telephone: 984-236-1929
Email: travis.wiggs@oah.nc.gov

From: Jonathan W. Puryear <Jonathan.Puryear@ncdor.gov>
Sent: Thursday, December 4, 2025 2:55 PM
To: Wiggs, Travis C <travis.wiggs@oah.nc.gov>
Cc: Gang, Terra L <Terra.Gang@ncdor.gov>; Lansford, Laura L <Laura.Lansford@ncdor.gov>; Larrimore, Nancy P <Nancy.Larrimore@ncdor.gov>
Subject: [External] RE: Periodic Review 17 NCAC 04

You don't often get email from jonathan.puryear@ncdor.gov. [Learn why this is important](#)

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Mr. Wiggs:

On behalf of Nancy Larrimore, the Rulemaking Coordinator for 17 NCAC 04, I have attached a memorandum containing the information required by 26 NCAC 05 .0212.

Please let me know if you need any additional information.

Thank you,

JP

Jonathan Puryear
Excise Tax Division

North Carolina Department of Revenue

Phone: (919) 368-5369

jonathan.puryear@ncdor.gov

From: Wiggs, Travis C <travis.wiggs@oah.nc.gov>

Sent: Wednesday, November 12, 2025 12:46 PM

To: Laura L. Lansford <Laura.Lansford@ncdor.gov>

Cc: Burgos, Alexander N <alexander.burgos@oah.nc.gov>

Subject: RE: Periodic Review 17 NCAC 04

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Good afternoon,

The attached periodic review report has been finalized. The next step is to set a deadline for the readoption of the "Necessary" rules. Pursuant to G.S. 150B-21.3A and 26 NCAC 05 .0212, the RRC sets this deadline after consultation with the agency, and this email serves as the RRC's request for that consultation. Please review 26 NCAC 05 .0212 for the information required to be submitted to the RRC, and the deadlines for doing so.

The deadline for your agency to provide this information is **January 20, 2026**. As a starting point, I'm proposing a few readoption deadlines options for your consideration: **January 1, 2027; February 1, 2029; or May 1, 2029**. I am open to considering a different readoption deadline based on the needs of your agency.

Please reply to confirm receipt of this email. Let me know if you have any questions.

Thank you.

Travis C. Wiggs

Rules Review Commission Counsel

Office of Administrative Hearings

Telephone: 984-236-1929

Email: travis.wiggs@oah.nc.gov

From: Julie B. Eddins <julie.eddins@oah.nc.gov>

Sent: Friday, November 7, 2025 3:23 PM

To: Lansford, Laura L <Laura.Lansford@ncdor.gov>

Cc: Wiggs, Travis C <travis.wiggs@oah.nc.gov>

Subject: Periodic Review 17 NCAC 04

Good afternoon,

The determinations in the attached periodic review reports for 17 NCAC 04 were effective September 30, 2025. Commission Counsel Travis Wiggs will reach out to you to discuss setting the readoption date for the rules in the report designated necessary.

The rules designated, as unnecessary expired effective October 1, 2025.

Let me know if you have any questions.

Julie

Julie B. Eddins

Publications Coordinator

NC Office of Administrative Hearings

Phone 984-236-1937 (direct)

julie.eddins@oah.nc.gov



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