

G.S. 150B-21.3A Report for 17 NCAC 04, GROSS RECEIPTS AND PRIVILEGE LICENSE TAXES

Agency - Department of Revenue

Comment Period - May 1, 2025 - July 1, 2025

Date Submitted to APO - August 29, 2025

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(d1)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]	RRC Determination of Public Comments [150B-21.3A(c)(2)]	RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)]	OAH Next Steps
SUBCHAPTER 4B - LICENSE TAXES	SECTION .0600 - ATTORNEYS AT LAW AND OTHER PROFESSIONALS	17 NCAC 04B .0603	INDEPENDENT BOOKKEEPING	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04B .0604	CPA'S: NOT A REGULATORY LICENSE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04B .0605	DRAFTSMAN	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04B .0606	GRAVE PLOTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04B .0609	OPTICIAN	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04B .0610	PHYSICAL THERAPIST	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04B .0611	PRACTICING PHYSICIANS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04B .0612	GOVERNMENT ATTORNEYS-AT-LAW AND OTHER PROFESSIONALS EXEMPT FROM PRIVILEGE LICENSE TAX	Readopted Eff. January 1, 2021	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04B .0614	PSYCHOLOGIST	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		SECTION .2900 - INSTALLMENT PAPER DEALER		17 NCAC 04B .2902	LIABILITY FOR DIRECT LOANS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Necessary	No		No	Necessary	No comments with merit
17 NCAC 04B .2903	INSTALLMENT PAPER DEALER QUARTERLY RETURN			Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
17 NCAC 04B .2904	TOTAL FACE VALUE			Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
17 NCAC 04B .2905	NONRESIDENT ENGAGED IN BUSINESS			Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
17 NCAC 04B .3301	REAL ESTATE LOANS: LOANING OWN FUNDS			Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
SECTION .3300 - LOAN AGENCIES OR BROKERS		17 NCAC 04B .3302	REAL ESTATE LOANS: PERSONAL PROPERTY COLLATERAL	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 04C .0101	DEFINITIONS	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
SUBCHAPTER 04C - TOBACCO PRODUCTS TAX	SECTION .0100 - GENERAL PROVISIONS	17 NCAC 04C .0104	APPLICATION OR RENEWAL REQUIREMENTS FOR APPLICANTS AND LICENSEES UNDER ARTICLE 2A	Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt

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	SECTION .0200 - CIGARETTE DISTRIBUTOR'S LICENSE	17 NCAC 04C .0201	APPLICATION OR RENEWAL REQUIREMENTS FOR A DISTRIBUTOR'S LICENSE; DUTY TO UPDATE	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 04C .0205	DISTRIBUTOR TO NOTIFY MANUFACTURER	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018 Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0500 - AFFIXATION OF STAMPS AND IMPRINTS	17 NCAC 04C .0504	INTERSTATE CIGARETTE SALES; LICENSURE	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0700 - RECEIPT OF UNSTAMPED CIGARETTES	17 NCAC 04C .0702	EXCISE TAX LIABILITY FOR CIGARETTE INVENTORY	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0800 - EXEMPTIONS	17 NCAC 04C .0801	FEDERAL GOVERNMENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018 Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0900 - REPORTS AND RECORDS REQUIRED OF DISTRIBUTORS	17 NCAC 04C .0901	MONTHLY REPORT FOR RESIDENT DISTRIBUTORS	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 04C .0902	MONTHLY REPORT FOR NONRESIDENT DISTRIBUTORS	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 04C .0903	INVOICING REQUIREMENTS FOR DISTRIBUTORS	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 04C .0904	RECORD REQUIREMENTS FOR DISTRIBUTORS	Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1000 - REFUND	17 NCAC 04C .1002	REFUNDS ONLY TO LICENSED DISTRIBUTORS	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION 1100 - RAILROADS AND OCEAN-GOING VESSELS	17 NCAC 04C .1102	OCEAN-GOING VESSELS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1200 - CIGARETTE VENDING MACHINES	17 NCAC 04C .1201	IDENTIFICATION REQUIREMENT FOR EACH MACHINE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1300 - OTHER TOBACCO PRODUCTS LICENSES	17 NCAC 04C .1301	APPLICATION OR RENEWAL REQUIREMENTS FOR WHOLESALE DEALER'S OR RETAIL DEALER'S LICENSE; DUTY TO UPDATE	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1600 - MILITARY EXEMPT SALES	17 NCAC 04C .1601	EXEMPT SALES LIMITED TO ARMED FORCES AND THEIR DEPENDENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 04C .1602	DELIVERIES TO ARMED FORCES EXCHANGE SERVICES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt

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		17 NCAC 04C .1603	SALES OF OTHER TOBACCO PRODUCTS: BY OTHERS: NOT EXEMPT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1700 - DESIGNATION OF EXEMPT SALES	17 NCAC 04C .1701	MUST SELL AS DESIGNATED	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04C .1702	NO DELAYED OR DEFERRED TAX PAYMENT ALLOWED	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04C .1703	PRIOR WRITTEN NOTIFICATION REQUIRED FROM NC CUSTOMERS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04C .1704	INVOICING REQUIREMENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04C .1705	REPORTING REQUIREMENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04C .1706	ORIGINAL SELLER NOT LIABLE FOR TAX	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
		17 NCAC 04C .1707	PENALTIES FOR IMPROPER HANDLING OF DESIGNATED PRODUCT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. December 22, 2018	Unnecessary	No		No	Unnecessary	No comments with merit	Unnecessary and should expire on the first day of the month following the consultation	Rule expired - remove from Code
	SECTION .1800 – REPORTS AND RECORDS REQUIRED OF WHOLESALE DEALERS AND RETAIL DEALERS	17 NCAC 04C .1801	MONTHLY REPORT FOR WHOLESALE DEALERS AND RETAIL DEALERS	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 04C .1802	INVOICING REQUIREMENTS FOR WHOLESALE DEALERS AND RETAIL DEALERS	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 04C .1803	RECORDS REQUIREMENTS FOR WHOLESALE DEALERS AND RETAIL DEALERS	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
SUBCHAPTER 4E - ALCOHOLIC BEVERAGES TAX	SECTION .0200 – PAYMENT OF TAX	17 NCAC 04E .0204	OUT-OF-STATE SHIPMENTS REPORTING	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 04E .0205	MAJOR DISASTER REPORTING	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0300 - SPOILAGE: BREAKAGE AND DESTRUCTION	17 NCAC 04E .0303	DESTRUCTION OF MALT BEVERAGES OR WINE WHEN IN TRANSIT	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0500 - OCEAN-GOING BEER AND WINE	17 NCAC 04E .0502	RECEIPTS FOR MALT BEVERAGES AND WINE DELIVERED TO OCEANGOING VESSELS	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt

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	SECTION .0600 - BOND REQUIRED	17 NCAC 04E .0601	BOND OR IRREVOCABLE LETTER OF CREDIT REQUIRED OF WHOLESALERS AND IMPORTERS OF MALT BEVERAGES OR WINE	Readopted Eff. January 1, 2021	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt