



**STATE OF NORTH CAROLINA
OFFICE OF ADMINISTRATIVE HEARINGS**

December 18, 2025

Jonathan Puryear

Sent via email to: Jonathan.Puryear@ncdor.gov

Re: Readoption deadline for 17 NCAC 04

Dear Mr. Puryear:

Attached to this letter is a list of rules subject to readoption pursuant to the periodic review and expiration of existing rules as set forth in G.S. 150B-21.3A. After consultation with your agency, the Rules Review Commission established a readoption date for these rules at the Rules Review Commission meeting on December 18, 2025.

Pursuant to G.S. 150B-21.3A(d)(2), the rules listed in the attachment shall be readopted by the agency no later than **February 1, 2029**.

If you have any questions regarding the Commission's actions, please let me know.

Sincerely,

/s/ Travis Wiggs

Travis Wiggs

Commission Counsel

cc: Laura Lansford

Melissa Owens Lassiter, Director
Chief Administrative Law Judge

John C. Evans
Senior Administrative Law Judge

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RRC DETERMINATION
PERIODIC RULE REVIEW
August 28, 2025
APO Review: October 29, 2025
Revenue, Department of
Total: 32

RRC Determination: Necessary

17 NCAC 04B .2902
17 NCAC 04B .2903
17 NCAC 04B .2904
17 NCAC 04B .2905
17 NCAC 04B .3301
17 NCAC 04B .3302
17 NCAC 04C .0101
17 NCAC 04C .0104
17 NCAC 04C .0201
17 NCAC 04C .0205
17 NCAC 04C .0504
17 NCAC 04C .0702
17 NCAC 04C .0801
17 NCAC 04C .0901
17 NCAC 04C .0902
17 NCAC 04C .0903
17 NCAC 04C .0904
17 NCAC 04C .1002
17 NCAC 04C .1102
17 NCAC 04C .1201
17 NCAC 04C .1301
17 NCAC 04C .1601
17 NCAC 04C .1602
17 NCAC 04C .1603
17 NCAC 04C .1801
17 NCAC 04C .1802
17 NCAC 04C .1803
17 NCAC 04E .0204
17 NCAC 04E .0205
17 NCAC 04E .0303
17 NCAC 04E .0502
17 NCAC 04E .0601