

Josh Stein
Governor

McKinley Wooten, Jr.
Secretary

MEMORANDUM

To: Seth Ascher, Counsel to the North Carolina Rules Review Commission
From: Steven Brown, Rulemaking Coordinator-Personal Taxes Division
Date: October 16, 2025

Subject: Consultation Information for Setting Readoption Deadline
17 NCAC 06 - Individual Income Tax

The Department of Revenue's Personal Taxes Division submits the following information as required by 26 NCAC 05 .0212. Our anticipated timeline ensures that the Division can readopt all its rules before the proposed deadline of **March 1, 2028**.

1. Information for setting readoption deadline of all rules in Chapter 06 of Title 17 of the NCAC:

Division staff reviews rules to identify rules requiring either substantial changes, minimal changes, or reformatting.	December 2025 – March 2026
Staff provides feedback to Rulemaking Coordinator	April 2026
Draft updates to rules:	
First 20 rules	May 2026 – August 2026
Second 20 rules	September 2026 – December 2026
Last 20 rules	January 2027 – April 2027
Staff feedback rule drafts; Edit and format rules	May – July 2027
Office of General Counsel review	August – October 2027
Secretary review rule drafts	November 2027 – January 2028
Adoption of rules in accordance with G.S. 150B-21.2(g)*	February 2028
Submission of rules to RRC within 30 days of adoption	March 2028
Earliest possible effective date	May 1, 2028

*Note: Pursuant to N.C.G.S. § 150B-1(b)(4), the Department of Revenue is exempt from the notice and hearing requirements contained in Part 2 of Article 2A of Chapter 150B.

2. Rulemaking priorities: The Personal Taxes Division does not currently have any rulemaking priorities that would be relevant to the readoption timeline. However, anticipated legislation may require substantial new administrative rules.



Burgos, Alexander N

From: Ascher, Seth M
Sent: Thursday, October 16, 2025 4:45 PM
To: Brown, Steven B
Cc: Lansford, Laura L; Young, William P; Burgos, Alexander N
Subject: Re: [External] RE: Periodic Review 17 NCAC 06
Attachments: 17 NCAC 06 Rules Timeline.docx

Follow Up Flag: Follow up
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Thanks Steven.

I will recommend this readoption deadline at the October 30 RRC meeting, beginning at 10:00 AM. I'll let you know if anything comes up before then.

Seth Ascher

Counsel to the North Carolina Rules Review Commission

Office of Administrative Hearings

(984) 236-1934

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From: Steven B. Brown <Steven.Brown@ncdor.gov>
Sent: Thursday, October 16, 2025 2:55 PM
To: Ascher, Seth M <seth.ascher@oah.nc.gov>; Julie B. Eddins <julie.eddins@oah.nc.gov>
Cc: Lansford, Laura L <Laura.Lansford@ncdor.gov>; Young, William P <william.young@ncdor.gov>
Subject: [External] RE: Periodic Review 17 NCAC 06

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Seth,

Please find attached the Department of Revenue's anticipated timeline concerning the readoption of rules under Chapter 06 of Title 17 of the NCAC. Per our conversation, the Department is proposing a readoption deadline of March 1, 2028. If you have any questions, please let me know.

With regards,

Steven

Steven Brown

Revenue Administration Officer III
Personal Taxes Division | Tax Administration

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From: Ascher, Seth M <seth.ascher@oah.nc.gov>
Sent: Monday, September 8, 2025 12:03 PM
To: Julie B. Eddins <julie.eddins@oah.nc.gov>; Steven B. Brown <Steven.Brown@ncdor.gov>
Subject: Re: Periodic Review 17 NCAC 06

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Good afternoon,

The attached periodic review reports have been finalized. The next step is to set a deadline for the readoption of these 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.

It appears that the deadline for your agency to provide this information is November 7, 2025. As a starting point, I would recommend a December 1, 2027, readoption deadline, but I am open to considering a different recommendation based on the needs of your agency.

Seth Ascher

Counsel to the North Carolina Rules Review Commission

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From: Julie B. Eddins <julie.eddins@oah.nc.gov>
Sent: Monday, September 8, 2025 11:09 AM
To: Brown, Steven B <Steven.Brown@ncdor.gov>
Cc: Ascher, Seth M <seth.ascher@oah.nc.gov>
Subject: Periodic Review 17 NCAC 06

Good afternoon,

The determinations in the attached periodic review report for 17 NCAC 06 were effective July 30, 2025. Commission Counsel Seth Ascher will reach out to you to discuss setting the readoption date.

Let me know if you have any questions.

Julie B. Eddins

Publications Coordinator

NC Office of Administrative Hearings

Phone 984-236-1937 (direct) – new number effective March 14, 2025

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Julie B. Eddins

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