



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

October 30, 2025

Steven Brown, Department of Revenue
Sent via email only to: Steven.Brown@ncdor.gov

Re: Readoption deadline for 17 NCAC 06

Dear Mr. Brown,

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 October 30, 2025, Rules Review Commission meeting.

Pursuant to G.S. 150B-21.3A(d)(2), the rules listed in the attachment shall be readopted by the agency no later than **March 1, 2028**.

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

Sincerely,

/s/ Seth Ascher
Seth Ascher
Commission Counsel

Melissa Owens Lassiter, Director
Chief Administrative Law Judge

John C. Evans
Senior Administrative Law Judge

An Equal Employment Opportunity Employer

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RRC Determination
Periodic Rule Review
May 29, 2025
APO Review: July 30, 2025
Revenue, Department of
Total: 60

RRC Determination: Necessary

17	NCAC 06B	.0102	17	NCAC 06B	.4003
17	NCAC 06B	.0104	17	NCAC 06B	.4004
17	NCAC 06B	.0106	17	NCAC 06B	.4005
17	NCAC 06B	.0107	17	NCAC 06B	.4006
17	NCAC 06B	.0109	17	NCAC 06B	.4101
17	NCAC 06B	.0112	17	NCAC 06B	.4103
17	NCAC 06B	.0113	17	NCAC 06C	.0107
17	NCAC 06B	.0114	17	NCAC 06C	.0108
17	NCAC 06B	.0115	17	NCAC 06C	.0112
17	NCAC 06B	.0116	17	NCAC 06C	.0117
17	NCAC 06B	.0119	17	NCAC 06C	.0119
17	NCAC 06B	.0607	17	NCAC 06C	.0120
17	NCAC 06B	.3203	17	NCAC 06C	.0123
17	NCAC 06B	.3204	17	NCAC 06C	.0124
17	NCAC 06B	.3206	17	NCAC 06C	.0126
17	NCAC 06B	.3402	17	NCAC 06C	.0201
17	NCAC 06B	.3404	17	NCAC 06C	.0203
17	NCAC 06B	.3406	17	NCAC 06C	.0204
17	NCAC 06B	.3501	17	NCAC 06D	.0102
17	NCAC 06B	.3503	17	NCAC 06D	.0201
17	NCAC 06B	.3513	17	NCAC 06D	.0207
17	NCAC 06B	.3521	17	NCAC 06D	.0208
17	NCAC 06B	.3527	17	NCAC 06D	.0209
17	NCAC 06B	.3528	17	NCAC 06D	.0210
17	NCAC 06B	.3529			
17	NCAC 06B	.3714			
17	NCAC 06B	.3716			
17	NCAC 06B	.3723			
17	NCAC 06B	.3724			
17	NCAC 06B	.3804			
17	NCAC 06B	.3901			
17	NCAC 06B	.3902			
17	NCAC 06B	.3903			
17	NCAC 06B	.3904			
17	NCAC 06B	.3905			
17	NCAC 06B	.3906			