



STATE OF NORTH CAROLINA
OFFICE OF ADMINISTRATIVE HEARINGS

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November 21, 2019

Janice Davidson, Rulemaking Coordinator
Department of Revenue, Sales and Use Tax Division
PO Box 871
Raleigh, NC 27602

Re: Readoption pursuant to G.S. 150B-21.3A(c)(2)g of 17 NCAC 07

Dear Ms. Davidson:

Attached to this letter are the rules subject to readoption pursuant to the periodic review and expiration of existing rules as set forth in G.S. 150B-21.3A(c)(2)g. After consultation with your agency, this set of rules was discussed at the November 21, 2019 Rules Review Commission meeting regarding the scheduling of these rules for readoption. Pursuant to G.S. 150B-21.3A(d)(2), the rules identified on the attached printout shall be readopted by the agency no later than December 31, 2023.

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

Sincerely,

Amber May
Commission Counsel

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**RRC DETERMINATION
PERIODIC RULE REVIEW
March 21, 2019
APO Review: May 25, 2019
Total: 96**

Revenue, Department of

Rule	Determination
17 NCAC 07B .0104	Necessary with substantive public interest
17 NCAC 07B .0106	Necessary with substantive public interest
17 NCAC 07B .0108	Necessary with substantive public interest
17 NCAC 07B .0112	Necessary with substantive public interest
17 NCAC 07B .0115	Necessary with substantive public interest
17 NCAC 07B .0117	Necessary with substantive public interest
17 NCAC 07B .0121	Necessary with substantive public interest
17 NCAC 07B .0801	Necessary with substantive public interest
17 NCAC 07B .0901	Necessary with substantive public interest
17 NCAC 07B .0902	Necessary with substantive public interest
17 NCAC 07B .0904	Necessary with substantive public interest
17 NCAC 07B .1101	Necessary with substantive public interest
17 NCAC 07B .1123	Necessary with substantive public interest
17 NCAC 07B .1202	Necessary with substantive public interest
17 NCAC 07B .1301	Necessary with substantive public interest
17 NCAC 07B .1302	Necessary with substantive public interest
17 NCAC 07B .1303	Necessary with substantive public interest
17 NCAC 07B .1305	Necessary with substantive public interest
17 NCAC 07B .1404	Necessary with substantive public interest
17 NCAC 07B .1601	Necessary with substantive public interest
17 NCAC 07B .1602	Necessary with substantive public interest
17 NCAC 07B .1605	Necessary with substantive public interest
17 NCAC 07B .1701	Necessary with substantive public interest
17 NCAC 07B .1702	Necessary with substantive public interest
17 NCAC 07B .1704	Necessary with substantive public interest
17 NCAC 07B .1705	Necessary with substantive public interest
17 NCAC 07B .1801	Necessary with substantive public interest
17 NCAC 07B .1905	Necessary with substantive public interest
17 NCAC 07B .1907	Necessary with substantive public interest
17 NCAC 07B .2001	Necessary with substantive public interest
17 NCAC 07B .2002	Necessary with substantive public interest
17 NCAC 07B .2101	Necessary with substantive public interest
17 NCAC 07B .2102	Necessary with substantive public interest
17 NCAC 07B .2105	Necessary with substantive public interest
17 NCAC 07B .2201	Necessary with substantive public interest

[illegible]

<u>17</u>	<u>NCAC 07B .4411</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .4413</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .4415</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .4503</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .4510</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .4609</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .4614</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .4701</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .4707</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .4708</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .4716</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .4801</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .4802</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .4803</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .5001</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .5002</u>	Necessary with substantive public interest
<u>17</u>	<u>NCAC 07B .5004</u>	Necessary with substantive public interest

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