

**G.S. 150B-21.3A Report for 17 NCAC 04, LICENSE AND EXCISE TAX DIVISION**

Agency - Department of Revenue

Comment Period - 06/11/2018 - 08/17/2018

Date Submitted to APO - Filled in by RRC staff

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Implements or Conforms to Federal Regulation [150B-21.3A(e)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]	
SUBCHAPTER 04B - LICENSE TAXES		17 NCAC 04B .0302	COMPUTATION AND PAYMENT OF AMUSEMENT GROSS RECEIPTS TAXES	Amended Eff. July 1, 2000	Unnecessary	No		No	Unnecessary	
		17 NCAC 04B .0303	MEMBERSHIP ADMITTANCE FEE	Amended Eff. June 11, 1977	Unnecessary	No		No	Unnecessary	
		17 NCAC 04B .0304	FOOD AND ENTERTAINMENT	Amended Eff. January 1, 1994	Unnecessary	No		No	Unnecessary	
		17 NCAC 04B .0306	CIVIC ORGANIZATION AMUSEMENTS	Amended Eff. July 1, 2000	Unnecessary	No		No	Unnecessary	
		17 NCAC 04B .0308	DRAG STRIPS AND GO-CART RACES	Amended Eff. July 1, 2000	Unnecessary	No		No	Unnecessary	
		17 NCAC 04B .0310	FISHING PIERS	Amended Eff. July 1, 2000	Unnecessary	No		No	Unnecessary	
		17 NCAC 04B .0311	HORSE AND DOG SHOWS	Amended Eff. July 1, 2000	Unnecessary	No		No	Unnecessary	
		17 NCAC 04B .0312	RATTLESNAKE MILKINGS	Amended Eff. July 1, 2000	Unnecessary	No		No	Unnecessary	
	SECTION .0600 - ATTORNEYS AT LAW AND OTHER PROFESSIONALS		17 NCAC 04B .0603	INDEPENDENT BOOKKEEPING	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
			17 NCAC 04B .0604	CPA'S: NOT A REGULATORY LICENSE	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04B .0605	DRAFTSMAN	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest	
		17 NCAC 04B .0606	GRAVE PLOTS	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest	
		17 NCAC 04B .0607	LAND SURVEYOR	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary	
		17 NCAC 04B .0608	MASSEURS OR MASSEUSES	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary	

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		17 NCAC 04B .0609	OPTICIAN	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04B .0610	PHYSICAL THERAPIST	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04B .0611	PRACTICING PHYSICIANS	Amended Eff. March 14, 1980	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04B .0612	GOVERNMENT PHYSICIANS	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04B .0614	PSYCHOLOGIST	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	<b>SECTION .2900 - INSTALLMENT PAPER DEALER</b>	17 NCAC 04B .2902	LIABILITY FOR DIRECT LOANS	Amended Eff. July 1, 2000	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04B .2903	QUARTERLY RETURN	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04B .2904	TOTAL FACE VALUE	Amended Eff. June 1, 1979	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04B .2905	NONRESIDENT ENGAGED IN BUSINESS	Eff. July 1, 1984	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	<b>SECTION .3300 - LOAN AGENCIES OR BROKERS</b>	17 NCAC 04B .3301	REAL ESTATE LOANS: LOANING OWN FUNDS	Amended Eff. January 1, 1994	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04B .3302	REAL ESTATE LOANS: PERSONAL PROPERTY COLLATERAL	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest
<b>SUBCHAPTER 4C - CIGARETTE TAX</b>	<b>SECTION .0100 - GENERAL PROVISIONS</b>	17 NCAC 04C .0101	DEFINITIONS	Amended Eff. January 1, 1994	Necessary with substantive public interest	No		No	Necessary with substantive public interest

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	SECTION .0200 - CIGARETTE DISTRIBUTORS LICENSE	17 NCAC 04C .0201	APPLICATION OF LICENSE	Amended Eff. January 1, 1994	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04C .0204	EXHIBIT OF LICENSE	Eff. February 1, 1976	Unnecessary	No		No	Unnecessary
		17 NCAC 04C .0205	DISTRIBUTOR TO NOTIFY MANUFACTURER	Amended Eff. January 1, 1994	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	SECTION .0500 - AFFIXATION OF STAMPS AND IMPRINTS	17 NCAC 04C .0504	OUT-OF-STATE SALES: NONRESIDENT REGISTRATION	Amended Eff. April 1, 2008	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .0600 - CIGARETTE MANUFACTURER	17 NCAC 04C .0602	INVOICE REQUIREMENT	Amended Eff. October 30, 1981	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .0700 - RECEIPT OF UNSTAMPED CIGARETTES	17 NCAC 04C .0702	INSURE CIGARETTE INVENTORY	Amended Eff. January 1, 1994	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .0800 - EXEMPTIONS	17 NCAC 04C .0801	FEDERAL GOVERNMENT	Amended Eff. January 1, 1994	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	SECTION .0900 - REPORTS AND RECORDS REQUIRED OF DISTRIBUTORS	17 NCAC 04C .0901	MONTHLY REPORT FOR RESIDENT DISTRIBUTOR	Amended Eff. January 1, 1994	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04C .0902	MONTHLY REPORT FOR NONRESIDENT DISTRIBUTOR	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04C .0903	RECORD REQUIREMENT	Amended Eff. January 1, 1994	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .1000 - REFUND	17 NCAC 04C .1002	REFUNDS ONLY TO DISTRIBUTORS	Amended Eff. January 1, 1994	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04C .1101	DEALERS ON TRAINS	Amended Eff. July 1, 2000	Unnecessary	No		No	Unnecessary
		17 NCAC 04C .1102	OCEAN-GOING VESSELS	Amended Eff. January 1, 1994	Necessary without substantive public interest	No		No	Necessary without substantive public interest

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	SECTION .1200 - CIGARETTE VENDING MACHINES	17 NCAC 04C .1201	IDENTIFICATION REQUIREMENT FOR EACH MACHINE	Amended Eff. January 1, 1994	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04C .1202	VENDING MACHINE OPERATORS	Amended Eff. July 1, 1984	Unnecessary	No		No	Unnecessary
	SECTION .1300 - OTHER TOBACCO PRODUCTS LICENSES	17 NCAC 04C .1301	LICENSE REQUIREMENTS	Amended Eff. January 1, 1994	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .1400 - MANUFACTURERS OF OTHER TOBACCO PRODUCTS	17 NCAC 04C .1401	INVOICE REQUIREMENT	Eff. June 1, 1992	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04C .1402	SALES TO LICENSED DEALERS ONLY	Amended Eff. January 1, 1994	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04C .1403	MANUFACTURERS ACTING AS RETAILER	Eff. June 1, 1992	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .1500 - LIABILITY FOR OTHER TOBACCO PRODUCTS EXCISE TAX	17 NCAC 04C .1501	PRIMARY LIABILITY	Amended Eff. January 1, 1994	Unnecessary	No		No	Unnecessary
	SECTION .1600 - MILITARY EXEMPT SALES	17 NCAC 04C .1601	EXEMPT SALES LIMITED TO ARMED FORCES AND THEIR DEPENDENTS	Eff. June 1, 1992	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04C .1602	DELIVERIES TO ARMED FORCES EXCHANGE SERVICES	Eff. June 1, 1992	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04C .1603	SALES OF OTHER TOBACCO PRODUCTS: BY OTHERS: NOT EXEMPT	Eff. June 1, 1992	Necessary without substantive public interest	No		No	Necessary without substantive public interest
	SECTION .1700 - DESIGNATION OF EXEMPT SALES	17 NCAC 04C .1701	MUST SELL AS DESIGNATED	Eff. June 1, 1992	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04C .1702	NO DELAYED OR DEFERRED TAX PAYMENT ALLOWED	Eff. June 1, 1992	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04C .1703	PRIOR WRITTEN NOTIFICATION REQUIRED FROM NC CUSTOMERS	Eff. June 1, 1992	Necessary without substantive public interest	No		No	Necessary without substantive public interest

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		17 NCAC 04C .1704	INVOICING REQUIREMENTS	Eff. June 1, 1992	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04C .1705	REPORTING REQUIREMENTS	Amended Eff. January 1, 1994	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04C .1706	ORIGINAL SELLER NOT LIABLE FOR TAX	Eff. June 1, 1992	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04C .1707	PENALTIES FOR IMPROPER HANDLING OF DESIGNATED PRODUCT	Amended Eff. January 1, 1994	Necessary without substantive public interest	No		No	Necessary without substantive public interest
		17 NCAC 04C .1801	MONTHLY RETURN REQUIREMENTS	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04C .1802	INVOICING REQUIREMENTS	Eff. June 1, 1992	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04C .1803	RECORDS REQUIREMENTS	Eff. June 1, 1992	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	<b>SECTION .1900 - OTHER TOBACCO PRODUCTS VENDING MACHINES</b>	17 NCAC 04C .1901	IDENTIFICATION AND LOCATION REQUIRED	Eff. June 1, 1992	Unnecessary	No		No	Unnecessary
<b>SUBCHAPTER 4E - ALCOHOLIC BEVERAGES TAX</b>		17 NCAC 04E .0204	OUT-OF-STATE SHIPMENTS REPORTING	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04E .0205	MAJOR DISASTER REPORTING	Amended Eff. April 1, 1986	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04E .0206	WHOLESALE BUYING FROM WHOLESALE	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	<b>SECTION .0300 - SPOILAGE: BREAKAGE AND DESTRUCTION</b>	17 NCAC 04E .0301	SPOILAGE OR DESTRUCTION OF NONTAXPAID BEER OR WINE	Amended Eff. December 1, 2003	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04E .0302	SPOILAGE OF TAXPAID BEER OR WINE	Amended Eff. July 1, 2000	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04E .0303	DESTRUCTION WHEN IN TRANSIT	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest

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	SECTION .0500 - OCEAN-GOING BEER AND WINE	17 NCAC 04E .0502	RECEIPT FOR DELIVERY REQUIRED	Eff. February 1, 1976	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .0600 - BOND REQUIRED	17 NCAC 04E .0601	BOND REQUIRED OF WHOLESALER AND IMPORTER	Amended Eff. April 1, 2008	Necessary with substantive public interest	No		No	Necessary with substantive public interest
		17 NCAC 04E .0602	NEW WHOLESALER OR IMPORTER BOND	Amended Eff. January 1, 1994	Necessary with substantive public interest	No		No	Necessary with substantive public interest
	SECTION .0700 - DISTRIBUTION OF MALT AND WINE EXCISE TAX TO LOCAL GOVERNMENTS	17 NCAC 04E .0703	DISTRIBUTION NOTICE	Amended Eff. July 1, 2000	Unnecessary	No		No	Unnecessary