



STATE OF NORTH CAROLINA
OFFICE OF ADMINISTRATIVE HEARINGS

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September 21, 2017

John Seibert, Rulemaking Coordinator
Department of Revenue
Post Office Box 871
Raleigh, North Carolina 27602

Re: Readoption pursuant to G.S. 150B-21.3A(c)(2)g of **17 NCAC 05**

Dear Mr. Seibert:

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 September 21, 2017 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 June 30, 2018.

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

Sincerely,

Abigail M. Hammond
Commission Counsel

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**RRC DETERMINATION
PERIODIC RULE REVIEW
June 15, 2017
APO Review: August 19, 2017
Revenue, Department of
Total: 11**

RRC Determination: Necessary with substantive public interest

Rule	Determination
<u>17 NCAC 05B .1105</u>	Necessary with substantive public interest
<u>17 NCAC 05B .1108</u>	Necessary with substantive public interest
<u>17 NCAC 05B .1110</u>	Necessary with substantive public interest
<u>17 NCAC 05B .1406</u>	Necessary with substantive public interest
<u>17 NCAC 05C .0101</u>	Necessary with substantive public interest
<u>17 NCAC 05C .0403</u>	Necessary with substantive public interest
<u>17 NCAC 05C .0801</u>	Necessary with substantive public interest
<u>17 NCAC 05C .0907</u>	Necessary with substantive public interest
<u>17 NCAC 05C .1506</u>	Necessary with substantive public interest
<u>17 NCAC 05C .1702</u>	Necessary with substantive public interest
<u>17 NCAC 05D .0112</u>	Necessary with substantive public interest