



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

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

**Revenue, Department of**

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



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