G.S. 150B-21.3A Report for 15A NCAC 01F, TAX CREDIT CERTIFICATION OF REAL PROPERTIES DONATED FOR CONSERVATION PURPOSES

Agency - Department of Environment and Natural Resources Comment Period - July 11, 2014 - September 17, 2014

Date Submitted to APO - Filled in by RRC staff								
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(d1)]	Federal Regulation Citation	Public Comment Received [150B- 21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]
	15A NCAC 01F .0101	PURPOSE AND SCOPE	Amended Eff. March 1, 1990	Unnecessary	No		Yes	Unnecessary
	15A NCAC 01F .0102	DEFINITIONS	Eff. November 1, 1984	Unnecessary	No		No	Unnecessary
	15A NCAC 01F .0103	PARTICIPATING DIVISIONS	Amended Eff. August 1, 2012	Unnecessary	No		No	Unnecessary
	15A NCAC 01F .0104	APPLICATION: CERTIFICATION	Amended Eff. March 1, 1990	Unnecessary	No		No	Unnecessary
	15A NCAC 01F .0105		Eff. November 1, 1984	Unnecessary	No		No	Unnecessary
	15A NCAC 01F .0106	RECONSIDERATION OF APPLICATION	Amended Eff. July 1, 1988	Unnecessary	No		No	Unnecessary

15A NCAC 01F .0101- PURPOSE AND SCOPE

Commenter Name: Nelson Solorzano

Do I agree with the Agency's determination? No

I would determine this rule's classification as: Necessary with substantive public interest

Do I want to submit a written comment on this rule? Yes

My comment type on this rule is: An objection to the rule

Do I want to enter a comment, or submit a file? Enter a comment

My Comment Text: Maybe I misunderstood the scope, but anyways, my comment:

The North Carolina Tax Payer should receive tax benefits/breaks if he or she donates land to the state for Environmental needs of the State.

Agency Response:

The statutes for the conservation tax credit program were repealed by Session Law 2013-316. The rules in this subchapter are no longer necessary.