



STATE OF NORTH CAROLINA  
**OFFICE OF ADMINISTRATIVE HEARINGS**

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December 15, 2016

David Lingerfelt, Rulemaking Coordinator  
Laura Lansford, 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 01, 12**

Dear Mr. Lingerfelt and Ms. Lansford:

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 December 15, 2016 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 August 31, 2017.

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 16, 2016  
APO Review: August 20, 2016**

**Revenue, Department of  
Total: 30**

**RRC Determination: Necessary with substantive public interest**

<b>Rule</b>	<b>Determination</b>
<a href="#">17 NCAC 01C .0308</a>	Necessary with substantive public interest
<a href="#">17 NCAC 01C .0502</a>	Necessary with substantive public interest
<a href="#">17 NCAC 01C .0503</a>	Necessary with substantive public interest
<a href="#">17 NCAC 01C .0504</a>	Necessary with substantive public interest
<a href="#">17 NCAC 01C .0505</a>	Necessary with substantive public interest
<a href="#">17 NCAC 01C .0507</a>	Necessary with substantive public interest
<a href="#">17 NCAC 01C .0508</a>	Necessary with substantive public interest
<a href="#">17 NCAC 01C .0509</a>	Necessary with substantive public interest
<a href="#">17 NCAC 01C .0510</a>	Necessary with substantive public interest
<a href="#">17 NCAC 01C .0511</a>	Necessary with substantive public interest
<a href="#">17 NCAC 01C .0601</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12A .0201</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12A .0202</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12A .0303</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12A .0503</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12B .0106</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12B .0107</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12B .0402</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12B .0403</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12B .0404</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12B .0410</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12B .0412</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12B .0413</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12B .0414</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12B .0502</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12C .0301</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12C .0302</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12C .0304</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12D .0102</a>	Necessary with substantive public interest
<a href="#">17 NCAC 12D .0103</a>	Necessary with substantive public interest