G.S. 150B-21.3A Report for 17 NCAC 07, SALES AND USE TAX

Agency - Department of Revenue

Comment Period - June 15, 2026 - August 21, 2026

Date Submitted to APO - October 30, 2026

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(e1)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]	RRC Determination of Public Comments [150B-21.3A(c)(2)	RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)]	OAH Next Steps
SUBCHAPTER 7B - STATE SALES AND USE TAX	**SECTION .0100 - GENERAL PROVISIONS**	17 NCAC 07B .0104	RETURNS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .0106	CERTIFICATES OF EXEMPTION: SALES FOR RESALE	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .0108	TRADE DISCOUNTS AND CASH DISCOUNTS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .0112	SALES OF HOUSEHOLD GOODS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .0113	AUCTIONEERS AND AUCTION SALES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .0115	RESEARCH SERVICES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .0117	PROPERTY TRANSFERS BETWEEN DIVISIONS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .0118	CHANGE IN OWNERSHIP	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .0120	TRANSFEREE LIABILITY	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .0121	BANKRUPT'S LIABILITY	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .0122	COUPONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0800 – ADJUSTMENTS: REPLACEMENTS: ALTERATIONS AND INSTALLATION SALES	17 NCAC 07B .0801	ADJUSTMENTS AND REPLACEMENTS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0900 – ADVERTISING AND ADVERTISING AGENCIES: PUBLIC RELATIONS FIRMS	17 NCAC 07B .0901	ADVERTISING AND ADVERTISING AGENCIES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .0902	ADVERTISING ARTISTS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .0904	PUBLIC RELATIONS FIRMS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1000 - BARBERS: BEAUTY SHOP OPERATORS: SHOE REPAIRMEN: WATCH REPAIRMEN	17 NCAC 07B .1001	BARBER AND BEAUTICIAN SUPPLIES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1100 - SALES OF TOBACCO ITEMS: FARM MACHINES AND MACHINERY	17 NCAC 07B .1101	FARM MACHINES: MACHINERY: TOBACCO ITEMS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .1122	RIGHT-OF-WAY EQUIPMENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .1123	CERTAIN SALES TO COMMERCIAL ANIMAL FARMERS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1200 – HOTELS: MOTELS: TOURIST CAMPS AND TOURIST CABINS	17 NCAC 07B .1202	SUPPLIES AND EQUIPMENT	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1300 - SALES IN INTERSTATE COMMERCE	17 NCAC 07B .1301	OUT-OF-STATE DELIVERIES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .1302	IN-STATE DELIVERIES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .1303	DELIVERIES TO DONEES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .1304	MACHINERY ENTERING STATE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .1305	FOREIGN COMMERCE: PURCHASES FOR EXPORT	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt

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	SECTION .1400 – SALES OF MEDICINES: DRUGS AND MEDICAL SUPPLIES	17 NCAC 07B .1404	MEDICAL SUPPLIES AND EQUIPMENT	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1500 - FINANCE COMPANIES: FINANCE CHARGES AND CARRYING CHARGES	17 NCAC 07B .1501	FINANCE COMPANIES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1600 – SALES TO OR BY HOSPITALS: EDUCATIONAL: CHARITABLE OR RELIGIOUS INSTITUTIONS: ETC.: AND REFUNDS THERETO	17 NCAC 07B .1602	REFUNDS TO NONPROFIT ENTITIES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1700 - SALES TO OR BY THE STATE: COUNTIES: CITIES: AND OTHER POLITICAL SUBDIVISIONS	17 NCAC 07B .1701	GOVERNMENTAL SALES AND PURCHASES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .1702	REFUNDS TO COUNTIES, CITIES, AND OTHER GOVERNMENTAL ENTITIES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .1704	GOVERNMENTAL ENTITIES NOT ELIGIBLE FOR REFUNDS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .1705	HOUSING AUTHORITIES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1800 – HOSPITALS AND SIMILAR INSTITUTIONS	17 NCAC 07B .1801	SALES TO AND BY HOSPITALS AND SIMILAR INSTITUTIONS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .1900 - TIRE RECAPPERS AND RETREADERS: TIRE AND TUBE REPAIRS	17 NCAC 07B .1902	SECONDHAND TIRES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .1905	SALES TO TIRE RECAPPERS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .1907	SCRAP TIRE DISPOSAL TAX	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .2000 - SALES AND GIFTS BY EMPLOYERS TO EMPLOYEES OR OTHER USERS	17 NCAC 07B .2001	SALES TO EMPLOYEES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2002	GIFTS TO EMPLOYEES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .2100 – ELECTRICITY: PIPED NATURAL GAS: BOTTLED GAS: COAL: COKE: FUEL OIL: OXYGEN: ACETYLENE: HYDROGEN: LIQUEFIED PETROLEUM GAS AND OTHER COMBUSTIBLES	17 NCAC 07B .2101	ELECTRICITY AND OTHER FUEL	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2105	AVIATION FUEL	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .2200 - FOOD AND FOOD PRODUCTS FOR HUMAN CONSUMPTION	17 NCAC 07B .2201	FOOD AND FOOD PRODUCTS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2205	CATERERS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2207	FOOD SERVICE SUPPLIES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2209	SCHOOL STORES' SALES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt

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		17 NCAC 07B .2210	MEALS AT SUMMER CAMPS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2212	SEAFOODS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2213	SERVICE CHARGE	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .2300 - SALES TO OUT-OF-STATE MERCHANTS FOR RESALE	17 NCAC 07B .2301	IN GENERAL	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .2400 - VETERINARIANS	17 NCAC 07B .2401	SALES OF MEDICAL SUPPLIES AND EQUIPMENT TO VETERINARIANS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2402	SALES BY VETERINARIANS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .2500 - FURNITURE AND STORAGE WAREHOUSEMEN	17 NCAC 07B .2501	WAREHOUSEMEN SERVICES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2502	MOVING AND PACKING MATERIALS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2503	SECONDHAND FURNITURE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2504	SALES TO SATISFY LIENS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .2600 - LIABILITY OF CONTRACTORS: USE TAX ON EQUIPMENT BROUGHT INTO STATE: BUILDING MATERIALS	17 NCAC 07B .2603	WEIGH HOPPERS SOLD TO CONTRACTORS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2604	SAND: STONE SOLD TO CONTRACTORS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2605	SANDBLAST SAND SOLD TO CONTRACTORS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .2700 - DENTISTS: DENTAL LABORATORIES AND DENTAL SUPPLY HOUSES	17 NCAC 07B .2701	SALES TO DENTISTS AND ORTHODONTISTS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2702	SALES TO DENTAL LABORATORIES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .2800 – FLORIST: NURSERYMEN: GREENHOUSE OPERATORS AND FARMERS	17 NCAC 07B .2801	FLORISTS: NURSERYMEN: GREENHOUSE OPERATORS AND FARMERS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .2802	FLORISTS' DELIVERY ASSOCIATIONS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .2900 – VENDING MACHINES	17 NCAC 07B .2901	SALES THROUGH VENDING MACHINES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .3000 – ARTICLES TAKEN IN TRADE: TRADE-INS: REPOSSESIONS: RETURNED MERCHANDISE: USED OR SECONDHAND MERCHANDISE	17 NCAC 07B .3001	TRADE-INS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3002	REPOSSESSIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3003	RETURNED MERCHANDISE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3004	SECONDHAND PROPERTY	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt

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		17 NCAC 07B .3005	REPAIR PARTS FOR USED PROPERTY	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3009	TRANSFER OF REPOSSESSED ITEMS TO NEW BUSINESS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3011	USED PROPERTY SOLD FOR REPAIR CHARGES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3013	USED PARTS FROM JUNKED PROPERTY	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .3100 - RADIO AND TELEVISION STATIONS: MOTION PICTURE THEATRES	17 NCAC 07B .3101	RADIO AND TELEVISION: ETC. RECEIPTS	Readopted Eff. February 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3102	BROADCASTING EQUIPMENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3103	RENTAL OF FILMS: RECORDINGS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3106	CABLE SERVICE PROVIDERS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3107	MOTION PICTURE PRODUCTION FIRMS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .3300 - ORTHOPEDIC APPLIANCES	17 NCAC 07B .3301	EXEMPT PROSTHETIC DEVICES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3302	EXEMPT DURABLE MEDICAL EQUIPMENT	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .3400 - MEMORIAL STONE AND MONUMENT DEALERS AND MONUMENT MANUFACTURERS	17 NCAC 07B .3402	MONUMENT MANUFACTURERS: TOOLS AND SUPPLIES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .3500 - MACHINISTS: FOUNDRYMEN: AND PATTERN MAKERS	17 NCAC 07B .3501	MACHINISTS: FOUNDRYMEN: PATTERN MAKERS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3503	MOLDS: DIES: FOR RESALE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3504	MOLDS: DIES: RETAINED BY SELLER	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3505	MOLDS: DIES: NONMANUFACTURERS' USE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .3800 - PREMIUMS: GIFTS AND TRADING STAMPS	17 NCAC 07B .3801	PREMIUMS AND GIFTS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3804	GIFT CERTIFICATES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .3900 - CONTAINERS: WRAPPING: PACKING AND SHIPPING MATERIALS	17 NCAC 07B .3904	MARKING MACHINES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3907	REUSABLE CONTAINERS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3909	DRUMS FOR PACKAGING PRODUCTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .3910	RETURNABLE CONTAINERS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt

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Comment Period - June 15, 2026 - August 21, 2026

Date Submitted to APO - October 30, 2026

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(e1)]	Federal Regulation Citation	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]	RRC Determination of Public Comments [150B-21.3A(c)(2)	RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)]	OAH Next Steps
	SECTION .4100 - ARTISTS: ART DEALERS: PHOTOGRAPHERS: ETC.	17 NCAC 07B .4102	SALES OF PHOTOGRAPHS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4104	BLUEPRINTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4105	PHOTO SUPPLIES AND MATERIALS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4106	PHOTOENGRAVINGS: ELECTROTYPES: ETC.	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4109	BLUEPRINTS SOLD TO ARCHITECTS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4110	BLUEPRINTS SOLD BY ARCHITECTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .4200 - SALES TO THE UNITED STATES GOVERNMENT OR AGENCIES THEREOF	17 NCAC 07B .4201	IN GENERAL	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4202	EXEMPT SALES TO THE UNITED STATES GOVERNMENT	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4203	CONTRACTORS FOR THE FEDERAL GOVERNMENT	Readopted Eff. February 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4205	FEDERAL CREDIT UNIONS AND THE FARM CREDIT SYSTEM	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4206	FED SAVINGS/LOAN ASSOC, NATL BANKS/ST BANKS/ST CHARTERED CREDIT UNIONS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4207	RESERVE OFFICERS' UNIFORMS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4208	POSTAL EMPLOYEES' ASSOCIATIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4209	BUSINESSES IN FEDERAL AREAS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4210	CHEROKEE INDIAN RESERVATION	Readopted Eff. February 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .4300 – REFUNDS TO INTERSTATE CARRIERS	17 NCAC 07B .4301	REFUNDS TO INTERSTATE CARRIERS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4302	REFUNDS TO RAILROAD COMPANIES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4303	APPLICATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .4400 - LEASE OR RENTAL	17 NCAC 07B .4401	LEASE RECEIPTS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4402	ROYALTIES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4403	MAINTENANCE OF LEASED PROPERTY	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4404	EQUIPMENT FURNISHED WITH OPERATOR	Readopted Eff. February 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4405	LEASE WITH OPTION TO PURCHASE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4406	INSURANCE ON LEASED PROPERTY	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4410	ASSIGNMENT OF LEASE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt

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		17 NCAC 07B .4411	EXTENSION OF LEASES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4412	SALE OF LEASED PROPERTY	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4413	CONDITIONAL SALES CONTRACT	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4414	GOLF DRIVING RANGE FEES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .4500 - LAUNDRIES: DRY CLEANING PLANTS: LAUNDERETTES: LINEN RENTALS: AND SOLICITORS FOR SUCH BUSINESSES	17 NCAC 07B .4503	EQUIPMENT AND SUPPLIES FOR LAUNDRIES: ETC.	Readopted Eff. February 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4508	LAUNDRY BUSINESS: INTERSTATE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4509	UNIFORM RENTALS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4510	INDEPENDENT CLEANING SOLICITORS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4511	DYEING OF GARMENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4514	CLEANING MACHINERY REPAIRS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .4600 - MOTOR VEHICLES AND BOATS	17 NCAC 07B .4602	BOATS, BOAT TRAILERS, AND ACCESSORIES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4609	FIRE TRUCKS AND EQUIPMENT	Readopted Eff. February 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4611	PARTS FROM JUNKED MOTOR VEHICLES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4614	PICKUP CAMPERS: TRAILERS	Readopted Eff. February 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .4700 - PRINTERS AND NEWSPAPER OR MAGAZINE PUBLISHERS	17 NCAC 07B .4701	COMMERCIAL PRINTERS AND PUBLISHERS	Amended Eff. March 1, 2025	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4708	POSTAGE CHARGES BY PRINTERS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4709	BOOKBINDING SUPPLIES: PRINTERS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4715	NEWSPAPER PUBLISHERS: MACHINERY	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4716	TYPESETTING	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4718	REPRODUCTION PROOFS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .4800 - BASIS OF REPORTING	17 NCAC 07B .4801	VENDOR'S RECORDS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4802	ACCRUAL BASIS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .4803	CASH BASIS	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt

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	SECTION .5000 - EYEGLASSES AND OTHER OPHTHALMIC AIDS AND SUPPLIES:OCULISTS: OPTOMETRISTS AND OPTICIANS	17 NCAC 07B .5001	PRESCRIPTION EYEGLASSES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .5002	EYEGLASS FRAMES	Eff. February 1, 1976	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .5003	OPHTHALMIC INSTRUMENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 07B .5004	TAXABLE OPTICAL SUPPLIES	Readopted Eff. January 1, 2024	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .5100 - LEASED DEPARTMENTS AND TRANSIENT SELLERS	17 NCAC 07B .5101	LEASED DEPARTMENTS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 25, 2019	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt