

G.S. 150B-21.3A Report for 17 NCAC 04, LICENSE AND EXCISE TAX DIVISION

Agency - Department of Revenue

Comment Period - 06/11/2018 - 08/17/2018

Date Submitted to APO - October 22, 2018

| Subchapter | 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(e)] | 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 04B - LICENSE TAXES | | 17 NCAC 04B .0302 | COMPUTATION AND PAYMENT OF AMUSEMENT GROSS RECEIPTS TAXES | Amended Eff. July 1, 2000 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code | |
| | | 17 NCAC 04B .0303 | MEMBERSHIP ADMITTANCE FEE | Amended Eff. June 11, 1977 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code | |
| | | 17 NCAC 04B .0304 | FOOD AND ENTERTAINMENT | Amended Eff. January 1, 1994 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code | |
| | | 17 NCAC 04B .0306 | CIVIC ORGANIZATION AMUSEMENTS | Amended Eff. July 1, 2000 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code | |
| | | 17 NCAC 04B .0308 | DRAG STRIPS AND GO-CART RACES | Amended Eff. July 1, 2000 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code | |
| | | 17 NCAC 04B .0310 | FISHING PIERS | Amended Eff. July 1, 2000 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code | |
| | | 17 NCAC 04B .0311 | HORSE AND DOG SHOWS | Amended Eff. July 1, 2000 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code | |
| | | 17 NCAC 04B .0312 | RATTLESNAKE MILKINGS | Amended Eff. July 1, 2000 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code | |
| | SECTION .0600 - ATTORNEYS AT LAW AND OTHER PROFESSIONALS | | 17 NCAC 04B .0603 | INDEPENDENT BOOKKEEPING | Eff. February 1, 1976 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | | 17 NCAC 04B .0604 | CPA'S: NOT A REGULATORY LICENSE | Eff. February 1, 1976 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | | 17 NCAC 04B .0605 | DRAFTSMAN | Eff. February 1, 1976 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | | 17 NCAC 04B .0606 | GRAVE PLOTS | Eff. February 1, 1976 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 17 NCAC 04B .0607 | LAND SURVEYOR | Eff. February 1, 1976 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code | |
| | | 17 NCAC 04B .0608 | MASSEURS OR MASSEUSES | Eff. February 1, 1976 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code | |
| | | 17 NCAC 04B .0609 | OPTICIAN | Eff. February 1, 1976 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | |
| | | 17 NCAC 04B .0610 | PHYSICAL THERAPIST | Eff. February 1, 1976 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | |
| | | 17 NCAC 04B .0611 | PRACTICING PHYSICIANS | Amended Eff. March 14, 1980 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | |
| | | 17 NCAC 04B .0612 | GOVERNMENT PHYSICIANS | Eff. February 1, 1976 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt | |
| | 17 NCAC 04B .0614 | PSYCHOLOGIST | Eff. February 1, 1976 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | | |
| SECTION .2900 - INSTALLMENT PAPER DEALER | | 17 NCAC 04B .2902 | LIABILITY FOR DIRECT LOANS | Amended Eff. July 1, 2000 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | |
| | | 17 NCAC 04B .2903 | QUARTERLY RETURN | Amended Eff. July 1, 2000 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt | |
| | | 17 NCAC 04B .2904 | TOTAL FACE VALUE | Amended Eff. June 1, 1979 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | |

G.S. 150B-21.3A Report for 17 NCAC 04, LICENSE AND EXCISE TAX DIVISION

Agency - Department of Revenue

Comment Period - 06/11/2018 - 08/17/2018

Date Submitted to APO - October 22, 2018

| Subchapter | 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(e)] | 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 |
|-------------------------------|--|-------------------|---|---|---|--|-----------------------------|--|--|---|--|------------------------------------|
| | | 17 NCAC 04B .2905 | NONRESIDENT ENGAGED IN BUSINESS | Eff. July 1, 1984 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | SECTION .3300 - LOAN AGENCIES OR BROKERS | 17 NCAC 04B .3301 | REAL ESTATE LOANS: LOANING OWN FUNDS | Amended Eff. January 1, 1994 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 17 NCAC 04B .3302 | REAL ESTATE LOANS: PERSONAL PROPERTY COLLATERAL | Eff. February 1, 1976 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| SUBCHAPTER 4C - CIGARETTE TAX | SECTION .0100 - GENERAL PROVISIONS | 17 NCAC 04C .0101 | DEFINITIONS | Amended Eff. January 1, 1994 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .0200 - CIGARETTE DISTRIBUTORS LICENSE | 17 NCAC 04C .0201 | APPLICATION OF LICENSE | Amended Eff. January 1, 1994 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 17 NCAC 04C .0204 | EXHIBIT OF LICENSE | Eff. February 1, 1976 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code |
| | | 17 NCAC 04C .0205 | DISTRIBUTOR TO NOTIFY MANUFACTURER | Amended Eff. January 1, 1994 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | SECTION .0500 - AFFIXATION OF STAMPS AND IMPRINTS | 17 NCAC 04C .0504 | OUT-OF-STATE SALES: NONRESIDENT REGISTRATION | Amended Eff. April 1, 2008 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .0600 - CIGARETTE MANUFACTURER | 17 NCAC 04C .0602 | INVOICE REQUIREMENT | Amended Eff. October 30, 1981 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .0700 - RECEIPT OF UNSTAMPED CIGARETTES | 17 NCAC 04C .0702 | INSURE CIGARETTE INVENTORY | Amended Eff. January 1, 1994 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .0800 - EXEMPTIONS | 17 NCAC 04C .0801 | FEDERAL GOVERNMENT | Amended Eff. January 1, 1994 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | SECTION .0900 - REPORTS AND RECORDS REQUIRED OF DISTRIBUTORS | 17 NCAC 04C .0901 | MONTHLY REPORT FOR RESIDENT DISTRIBUTOR | Amended Eff. January 1, 1994 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 17 NCAC 04C .0902 | MONTHLY REPORT FOR NONRESIDENT DISTRIBUTOR | Eff. February 1, 1976 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 17 NCAC 04C .0903 | RECORD REQUIREMENT | Amended Eff. January 1, 1994 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .1000 - REFUND | 17 NCAC 04C .1002 | REFUNDS ONLY TO DISTRIBUTORS | Amended Eff. January 1, 1994 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 17 NCAC 04C .1101 | DEALERS ON TRAINS | Amended Eff. July 1, 2000 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code |
| | | 17 NCAC 04C .1102 | OCEAN-GOING VESSELS | Amended Eff. January 1, 1994 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | SECTION .1200 - CIGARETTE VENDING MACHINES | 17 NCAC 04C .1201 | IDENTIFICATION REQUIREMENT FOR EACH MACHINE | Amended Eff. January 1, 1994 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 17 NCAC 04C .1202 | VENDING MACHINE OPERATORS | Amended Eff. July 1, 1984 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code |
| | SECTION .1300 - OTHER TOBACCO PRODUCTS LICENSES | 17 NCAC 04C .1301 | LICENSE REQUIREMENTS | Amended Eff. January 1, 1994 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .1400 - MANUFACTURERS OF OTHER TOBACCO PRODUCTS | 17 NCAC 04C .1401 | INVOICE REQUIREMENT | Eff. June 1, 1992 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |

G.S. 150B-21.3A Report for 17 NCAC 04, LICENSE AND EXCISE TAX DIVISION

Agency - Department of Revenue

Comment Period - 06/11/2018 - 08/17/2018

Date Submitted to APO - October 22, 2018

| Subchapter | 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(e)] | 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 |
|--|--|-------------------|---|---|---|--|-----------------------------|--|--|---|--|------------------------------------|
| | | 17 NCAC 04C .1402 | SALES TO LICENSED DEALERS ONLY | Amended Eff. January 1, 1994 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 17 NCAC 04C .1403 | MANUFACTURERS ACTING AS RETAILER | Eff. June 1, 1992 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .1500 - LIABILITY FOR OTHER TOBACCO PRODUCTS EXCISE TAX | 17 NCAC 04C .1501 | PRIMARY LIABILITY | Amended Eff. January 1, 1994 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code |
| | SECTION .1600 - MILITARY EXEMPT SALES | 17 NCAC 04C .1601 | EXEMPT SALES LIMITED TO ARMED FORCES AND THEIR DEPENDENTS | Eff. June 1, 1992 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 17 NCAC 04C .1602 | DELIVERIES TO ARMED FORCES EXCHANGE SERVICES | Eff. June 1, 1992 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 17 NCAC 04C .1603 | SALES OF OTHER TOBACCO PRODUCTS: BY OTHERS: NOT EXEMPT | Eff. June 1, 1992 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | SECTION .1700 - DESIGNATION OF EXEMPT SALES | 17 NCAC 04C .1701 | MUST SELL AS DESIGNATED | Eff. June 1, 1992 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 17 NCAC 04C .1702 | NO DELAYED OR DEFERRED TAX PAYMENT ALLOWED | Eff. June 1, 1992 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 17 NCAC 04C .1703 | PRIOR WRITTEN NOTIFICATION REQUIRED FROM NC CUSTOMERS | Eff. June 1, 1992 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 17 NCAC 04C .1704 | INVOICING REQUIREMENTS | Eff. June 1, 1992 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 17 NCAC 04C .1705 | REPORTING REQUIREMENTS | Amended Eff. January 1, 1994 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 17 NCAC 04C .1706 | ORIGINAL SELLER NOT LIABLE FOR TAX | Eff. June 1, 1992 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 17 NCAC 04C .1707 | PENALTIES FOR IMPROPER HANDLING OF DESIGNATED PRODUCT | Amended Eff. January 1, 1994 | Necessary without substantive public interest | No | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 17 NCAC 04C .1801 | MONTHLY RETURN REQUIREMENTS | Amended Eff. July 1, 2000 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 17 NCAC 04C .1802 | INVOICING REQUIREMENTS | Eff. June 1, 1992 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 17 NCAC 04C .1803 | RECORDS REQUIREMENTS | Eff. June 1, 1992 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .1900 - OTHER TOBACCO PRODUCTS VENDING MACHINES | 17 NCAC 04C .1901 | IDENTIFICATION AND LOCATION REQUIRED | Eff. June 1, 1992 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code |
| SUBCHAPTER 4E - ALCOHOLIC BEVERAGES TAX | | 17 NCAC 04E .0204 | OUT-OF-STATE SHIPMENTS REPORTING | Eff. February 1, 1976 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 17 NCAC 04E .0205 | MAJOR DISASTER REPORTING | Amended Eff. April 1, 1986 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 17 NCAC 04E .0206 | WHOLESALE BUYING FROM WHOLESALE | Eff. February 1, 1976 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .0300 - SPOILAGE: BREAKAGE AND DESTRUCTION | 17 NCAC 04E .0301 | SPOILAGE OR DESTRUCTION OF NONTAXPAID BEER OR WINE | Amended Eff. December 1, 2003 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |

G.S. 150B-21.3A Report for 17 NCAC 04, LICENSE AND EXCISE TAX DIVISION

Agency - Department of Revenue

Comment Period - 06/11/2018 - 08/17/2018

Date Submitted to APO - October 22, 2018

| Subchapter | 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(e)] | 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 |
|------------|---|-------------------|--|---|--|--|-----------------------------|--|--|---|--|---------------------------------|
| | | 17 NCAC 04E .0302 | SPOILAGE OF TAXPAID BEER OR WINE | Amended Eff. July 1, 2000 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 17 NCAC 04E .0303 | DESTRUCTION WHEN IN TRANSIT | Eff. February 1, 1976 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .0500 - OCEAN-GOING BEER AND WINE | 17 NCAC 04E .0502 | RECEIPT FOR DELIVERY REQUIRED | Eff. February 1, 1976 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .0600 - BOND REQUIRED | 17 NCAC 04E .0601 | BOND REQUIRED OF WHOLESALER AND IMPORTER | Amended Eff. April 1, 2008 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 17 NCAC 04E .0602 | NEW WHOLESALER OR IMPORTER BOND | Amended Eff. January 1, 1994 | Necessary with substantive public interest | No | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .0700 - DISTRIBUTION OF MALT AND WINE EXCISE TAX TO LOCAL GOVERNMENTS | 17 NCAC 04E .0703 | DISTRIBUTION NOTICE | Amended Eff. July 1, 2000 | Unnecessary | No | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code |