

02 NCAC 57 .0205 SPECIAL INFORMATION NEEDED FOR DIRECT COMPENSATORY PROGRAMS

If a request is for direct compensation or indemnification or for a project to administer direct compensation or indemnification to an eligible beneficiary or beneficiaries, then the application for the Compensatory Program shall contain the following:

- (1) documentation demonstrating the amount of actual loss of tobacco-related income in North Carolina in 1998 or years subsequent. An applicant may make such demonstration with:
 - (a) a verified letter from a Certified Public Accountant or an attorney licensed in North Carolina that details the amount of the actual loss;
 - (b) that portion of a federal or state income tax return that shows a loss of tobacco-related income. Any documents submitted by the applicant shall be public record under Chapter 132 of the General Statutes;
 - (c) a verified statement from a North Carolina employer quantifying the applicant's loss in tobacco-related income in North Carolina for any given year from 1998 forward; or
 - (d) any other similar reliable, accurate, and verifiable documentation that the Commission may accept as proof of actual loss;
- (2) documentation demonstrating that the amount of actual loss of tobacco-related income is attributable to the Master Settlement Agreement and not because of a decline in quota not caused by the Master Settlement Agreement. Applicants may demonstrate the actual loss with verified information from an independent expert in the field, which expert may be an economist or an accountant. The Commission will compare this demonstration with any independent expert information it may have about losses caused by the Master Settlement Agreement and losses compensated by the National Tobacco Grower Settlement Trust; and
- (3) documentation of any compensation received from the National Tobacco Grower Settlement Trust, or any other source to cover actual losses due to the Master Settlement Agreement, or a verified statement that no compensation was received from the National Tobacco Growers' Settlement Trust or from any other source to compensate losses caused by the Master Settlement Agreement.

*History Note: Authority G.S. 143-718; 143-720;
Temporary Adoption Eff. May 15, 2002;
Eff. April 15, 2003;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 24, 2015;
Amended Eff. September 1, 2017.*