## **SECTION .1100 - TAX LIABILITY HEARINGS**

**Codifier's Note:** Rules codified as 04 NCAC 24D .1101-.1104 were transferred to 04 NCAC 24F .0301-.0304. Rules codified in 04 NCAC 24D .1105-.1107 were transferred to 04 NCAC 24F .0306-.0308 effective October 1, 2017.