

**14B NCAC 15C .0803 TAXES**

*History Note: Authority G.S. 18B-106; 105-113.81(b);  
Eff. January 1, 1982;  
Amended Eff. May 1, 1984;  
Transferred and Recodified from 04 NCAC 02T .0803 Eff. August 1, 2015;  
Expired Eff. September 1, 2017 pursuant to G.S. 150B-21.3A.*