

**SUBCHAPTER 14B - RULES OF PROCEDURE FOR IMPLEMENTING PRIVILEGE LICENSE TAX  
APPEAL**

- 15A NCAC 14B .0101    SCOPE**
- 15A NCAC 14B .0102    DEFINITIONS**
- 15A NCAC 14B .0103    WHO MAY APPEAL**
- 15A NCAC 14B .0104    GROUNDS FOR APPEAL**
- 15A NCAC 14B .0105    NOTICE OF APPEAL**
- 15A NCAC 14B .0106    RESPONSE TO NOTICE OF APPEAL**
- 15A NCAC 14B .0107    FILING OF AN ANSWER**
- 15A NCAC 14B .0108    DOCUMENTS TO BE SUBMITTED BEFORE HEARING**
- 15A NCAC 14B .0109    WHO SHALL CONDUCT A HEARING**

*History Note:*    Authority G.S. 143B-285.13(12); 143B-285.13(14);  
                          Eff. January 1, 1983;  
                          Amended Eff. April 1, 1992; August 1, 1990;  
                          Repealed Eff. November 5, 2014 pursuant to G.S. 150B-21.7 (see S.L. 2014-120, s.41.(a) and (b)).

**15A NCAC 14B .0110    RULES FOR CONDUCTING THE HEARING**

*History Note:*    Authority G.S. 143B-285.13(12); 143B-285.13(14);  
                          Eff. January 1, 1983;  
                          Amended Eff. August 1, 1990;  
                          Repealed Eff. April 1, 1992.

**15A NCAC 14B .0111    PROPOSAL FOR DECISION**

**15A NCAC 14B .0112    FINAL DECISION**

*History Note:*    Authority G.S. 143B-285.13(12); 143B-285.13(14);  
                          Eff. January 1, 1983;  
                          Amended Eff. August 1, 1990;  
                          Repealed Eff. November 5, 2014 pursuant to G.S. 150B-21.7 (see S.L. 2014-120, s.41.(a) and (b)).