**17 NCAC 04B .4401 PENALTY PROVISIONS**
**17 NCAC 04B .4402 RATE OF PENALTY; INTEREST**

*History Note: Authority G.S. 105-109; 105-109.1; 105-262;*
*Eff. February 1, 1976;*
*Amended Eff. January 1, 1994; July 1, 1990; March 14, 1980;*
*Repealed Eff. July 1, 2000.*