## 21 NCAC 56 .0506 WAIVER FOR LICENSEES SERVING ON ACTIVE DUTY IN THE ARMED FORCES OF THE US

- (a) All Professional Engineers currently licensed by and in good standing with the Board (whose license is not suspended or revoked) who are serving in the armed forces of the United States and who are eligible for an extension of time to file a tax return pursuant to G.S. 105-249.2 are granted a waiver of their mandatory continuing education requirements and annual renewal fee for the time period disregarded pursuant to the Internal Revenue Code 26 U.S.C. 7508.
- (b) Request for waiver by an eligible licensee, meeting requirements in Paragraph (a) of this Rule, of renewal fee and waiver of continuing education requirements:
  - (1) The licensee shall notify the Board of eligibility before the current license expires. Upon such notification, the Board shall maintain the license in active status through the extension period.
  - (2) If the licensee fails to notify the Board of eligibility for the extension period before the current license expires, upon receipt and acceptance of a renewal application within the extension period and presentation of proof that the licensee was eligible on the date that is the deadline for renewal, the expired license or registration shall be deemed retroactively to have not expired.
  - (3) The licensee who submits a renewal application within the extension period shall not be deemed to hold a lapsed license subject to reinstatement fees.
  - (4) The licensee may renew the license within the extension period despite failing to complete the specified continuing education requirements.
  - (5) A licensee shall provide proof of eligibility for the extension period when the licensee or registrant submits the renewal application.

History Note: Authority G.S. 89C-10; 89C-17; 93B-15;

Eff. August 1, 2011;

Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. April 27, 2019.