

**17 NCAC 05C .2003      INTEREST AND PENALTIES**

*History Note:*      *Authority G.S. 105-236; 105-262;*  
*Eff. February 1, 1976;*  
*Amended Eff. November 2, 1992; October 23, 1977;*  
*Repealed Eff. July 1, 2000.*