

**21 NCAC 16I .0110      DEFINITIONS**

The following definitions apply only to this Subchapter:

- (1) "Dental Board" -- the North Carolina State Board of Dental Examiners.
- (2) "Eligible licensees"-- all hygienists currently licensed by and in good standing with the North Carolina State Board of Dental Examiners 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.
- (3) "Extension period" -- the time period disregarded pursuant to 26 U.S.C. 7508.
- (4) "Good standing" – a hygienist whose license is not suspended or revoked and who is not practicing under any probationary terms.

*History Note:*      *Authority G.S. 90-222; 90-223; 93B-15;*  
*Eff. April 1, 2010;*  
*Amended Eff. April 1, 2015;*  
*Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. January 9,*  
*2018.*