

08 NCAC 21 .0108 REPORTING PERIODS

- (a) The State Board shall post on the State Board's website the period start date and period end date for each quarterly and semiannual report that must be filed under G.S. 163-278.9 and for each pre-referendum, final and annual report that must be filed under G.S. 163-278.9A.
- (b) The treasurer shall not sign or file the report until 12:00 a.m. the day after the period end date for each report.

History Note: *Authority G.S. 163-278.9; G.S. 163-278.21;*
 Eff. September 1, 2025.