

08 NCAC 21 .0206 REQUESTING A WAIVER OF A CIVIL LATE PENALTY

(a) A political committee, referendum committee, individual, or entity requesting a waiver of a civil late penalty under G.S. 163-278.34(a) shall complete and file the form available on the State Board's website within 60 days of service of the notice of penalty assessment. The form shall be signed and notarized and set forth any facts or circumstances that support good cause for a waiver of the penalty.

(b) Waiver requests shall be filed with the State Board using one of the following methods:

- (1) Hand-delivery during regular business hours to the State Board's offices.
- (2) United States Postal Service to the mailing address listed on the State Board's website.
- (3) Delivery service authorized by G.S. 1A-1, Rule 4 to the physical address published on the State Board's website.
- (4) Email to campaign.reporting@ncsbe.gov so long as the original signed copy is retained by the political committee, referendum committee, individual or entity for at least two years counting from the date of the election to which the late report affects.

(c) A waiver request is considered filed on the date it is postmarked by the United States Postal Service or marked with an equivalent marking by a delivery service authorized by G.S. 1A-1, Rule 4. A waiver request filed by email must be sent to campaign.reporting@ncsbe.gov by 11:59 pm to be considered filed on that date.

(d) Examples of factors considered by the State Board in determining the presence of good cause include but are not limited to:

- (1) Whether the late report was the first late report of the committee or the first late report within the last 10 years.
- (2) Whether the late report was due prior to or after the election for a candidate.
- (3) Whether the late report resulted in any contribution or expenditure not being disclosed to the public.
- (4) Whether the late report resulted from a family emergency, severe illness or hospitalization, natural disaster, or similar unforeseen circumstance.
- (5) Whether the treasurer or assistant treasurer received insufficient guidance from the State Board office or county board office in attempting to file reports.
- (6) Whether documented issues with the U.S. Postal Service or other delivery service inhibited the committee from filing a timely report.

(e) If a waiver request is denied by the State Board, a notice of the denial shall be served by any means authorized under G.S. 1A-1, Rule 4. The notice of the denial shall direct the political committee, referendum committee, individual or entity to pay the assessment within 30 days.

*History Note: Authority G.S. 163-278.34; 163-278.21;
 Eff. February 1, 2023.*