

15A NCAC 02J .0102 DEFINITIONS
15A NCAC 02J .0103 WHO MAY ASSESS
15A NCAC 02J .0104 WHEN ASSESSABLE

History Note: Authority G.S. 87-87; 87-94, 143-212(6); 143-213(18); 143-214.2; 143-215.3(a)(1);
143-215.3(a)(4); 143-215.6(A); 143-215.17(b); 143-215.36(b); 143-215.88A; 143-215.91(a);
143-215.114(a);
Eff. February 1, 1976;
Amended Eff. May 1, 1986; November 1, 1978; September 10, 1976;
Temporary Amendment Eff. September 9, 1988 for a Period of 180 Days to Expire on March 8,
1989;
Amended Eff. August 1, 2012 (see S.L. 2012-143, s.1.(f)); January 1, 1991; March 1, 1989;
Repealed Eff. January 1, 2021.