



## **Important Notice: DOR Publishes Rules Regarding Market-Based Sourcing in the NC Register and Announces Public Hearing Date**

On July 14, 2016, Governor Pat McCrory signed into law House Bill 1030 (S.L. 2016-94). The bill requires the Department of Revenue (“DOR”), on or before January 20, 2017, to adopt and submit to the Rules Review Commission rules regarding the implementation and administration of market-based sourcing principles. Pursuant to the legislation and Chapter 150B of the General Statutes, DOR has submitted proposed rules regarding market-based sourcing to the Office of Administrative Hearings to be published in the North Carolina Register on October 3, 2016. The notice of text is available at <http://www.ncoah.com/rules/register>. Comments may be directed to DOR by email to [MBSRulesNotification@ncdor.gov](mailto:MBSRulesNotification@ncdor.gov), by fax to 919-733-1821, or by mail to Director, Income Tax Division, PO Box 871, Raleigh, NC 27602. Comment period runs from October 3, 2016 to January 3, 2017. A public hearing will be held at the Department of Revenue building, 501 N. Wilmington Street, Raleigh, NC, 27604 on October 31, 2016 at 10:00 AM, Room 135.

Examples are generally not included in the administrative rule text. Therefore, examples demonstrating the application of the proposed rules are published along with the text of the rules on the DOR website at <http://www.dornc.com/taxes/corporate/impnoticesandfaq.html>.

### ***Assistance***

If you have any questions about this notice, you may call the Income Tax Division at 919-814-1163 (8:00 am until 5:00 pm EST, Monday through Friday), or write to Income Tax Division, PO Box 871, Raleigh, NC 27602.

*To the extent there is any change to a statute or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided. To the extent that any provisions in any other notice, directive, technical bulletin, or published guidance regarding the subject of this notice and issued prior to this notice conflict with this important notice, the provisions contained in this important notice supersede the previous guidance.*