



NOTICE OF TEXT

[Authority G.S. 150B-21.2(c)]

OAH USE ONLY

VOLUME: 41

ISSUE: 01

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing
- Notice without a scheduled hearing
- Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.
Previous publication of text was published in Volume: Issue:

1. Rule-Making Agency: [State Board of Elections](#)

2. Link to agency website pursuant to G.S. 150B-19.1(c): <https://www.ncsbe.gov/about-elections/legal-resources/rulemaking>

3. Proposed Action -- Check the appropriate box(es) and list rule citation(s) beside proposed action:

ADOPTION: [08 NCAC 21 .0206](#)

AMENDMENT:

REPEAL:

READOPTION with substantive changes:

READOPTION without substantive changes:

REPEAL through READOPTION:

4. Proposed effective date: [11/01/2026](#)

5. Is a public hearing planned? [Yes](#)

If yes:

Date	Time	Location
08/03/2026	10:00 am	State Board of Elections, Dobbs Building, 430 N. Salisbury St., Raleigh, NC 27603

6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

7. Explain Reason For Proposed Rule(s):

Civil penalties for late campaign finance disclosure reports may be waived in whole or in part for good cause. See G.S. 163-278.34(d). The proposed amendment delegates authority to State Board of Elections staff to grant a good cause waiver of a civil penalty assessment issued under G.S. 163-278.34(a) if a condition described in the rule is met. The proposed rule amendment further clarifies that all remaining waiver requests shall be presented to the State Board for a final determination.

8. Procedure for Subjecting a Proposed Rule to Legislative Review: If an objection is not resolved prior to the adoption of the rule, a person may also submit written objections to the Rules Review Commission. If the Rules Review Commission receives written and signed objections in accordance with G.S. 150B-21.3(b2) from 10 or more persons clearly requesting review by the legislature and the Rules Review Commission approves the rule, the rule will become effective as provided in G.S. 150B-21.3(b1). The Commission will receive written objections until 5:00 p.m. on the day following the day the Commission approves the rule. The Commission will receive those objections by mail, delivery service, hand delivery, or email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

9. The person to whom written comments may be submitted on the proposed rule(s):

Name: [Lindsey Wakely](#)
Address: [P.O. Box 27255](#)
[Raleigh, NC 27611](#)
Phone (optional):
Fax (optional):
EMail (optional) rulemaking.sboe@ncsbe.gov
Comments may be submitted online at <https://www.ncsbe.gov/about-elections/legal-resources/rulemaking>

10. Comment Period Ends: 08/31/2026

11. Fiscal impact. Does any rule or combination of rules in this notice create an economic impact? Check all that apply.

[No fiscal note required](#)

12. Rule-making Coordinator:

Name: [Lindsey Wakely](#)
[919-814-0729](#)
lindsey.wakely@ncsbe.gov

Agency contact, if any:

Name: [Lindsey Wakely](#)
Phone: [919-814-0729](#)
Email: lindsey.wakely@ncsbe.gov

13. The Agency formally proposed the text of this rule(s) on

Date: 05/20/2026

1 08 NCAC 21 .0206 is proposed for amendment as follows:

2
3 **08 NCAC 21 .0206 REQUESTING A WAIVER OF A CIVIL LATE PENALTY**

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

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

9 (1) Hand-delivery during regular business hours to the State Board's offices.

10 (2) United States Postal Service to the mailing address listed on the State Board's website.

11 (3) Delivery service authorized by G.S. 1A-1, Rule 4 to the physical address published on the State
12 Board's website.

13 (4) Email to campaign.reporting@ncsbe.gov so long as the original signed copy is retained by the
14 political committee, referendum committee, individual or entity for at least two years counting from
15 the date of the election to which the late report affects.

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

19 (d) State Board staff shall review the waiver request, any supporting documentation provided, and the relevant report,
20 and issue a good cause waiver of the penalty assessment if one of the following is found to apply:

21 (1) The report was the first late report of the committee, or the first late report within the last 10 years;

22 (2) For a candidate committee, the late report was due after the election and did not result in any contribution
23 or expenditure not being disclosed to the public;

24 (3) For a political party committee, PAC, or referendum committee, the late report did not result in any
25 contribution or expenditure not being disclosed to the public;

26 (4) The late report resulted from a family emergency, severe illness or hospitalization, natural disaster, or
27 similar unforeseen circumstances;

28 (5) The late report resulted from insufficient or inaccurate guidance from the State Board office or county
29 board office; or

30 (6) The late report resulted from documented issues with the U.S. Postal Service or other delivery service.

31 (e) If State Board staff do not find one of the factors in Paragraph (d) to apply, the waiver request shall be presented
32 to the State Board for a final determination.

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

35 ~~(1) Whether the late report was the first late report of the committee or the first late report within the~~
36 ~~last 10 years.~~

37 ~~(2) Whether the late report was due prior to or after the election for a candidate.~~

1 ~~(3) — Whether the late report resulted in any contribution or expenditure not being disclosed to the public.~~

2 ~~(4) — Whether the late report resulted from a family emergency, severe illness or hospitalization, natural~~
3 ~~disaster, or similar unforeseen circumstance.~~

4 ~~(5) — Whether the treasurer or assistant treasurer received insufficient guidance from the State Board~~
5 ~~office or county board office in attempting to file reports.~~

6 ~~(6) — Whether documented issues with the U.S. Postal Service or other delivery service inhibited the~~
7 ~~committee from filing a timely report.~~

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

11
12 *History Note: Authority G.S. 163-278.34; 163-278.21;*

13 *Eff. February 1, 2023-2023;*

14 *Amended Eff. November 1, 2026.*