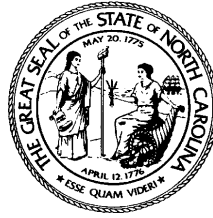


Roy Cooper
Governor



Ronald G. Penny
Secretary

North Carolina Department of Revenue

April 9, 2020

Mr. Kevin Leonard
Executive Director
N.C. Association of County Commissioners
323 West Jones Street, Suite 500
Raleigh, NC 27603

Dear Kevin:

I appreciate talking with you about essential business determinations under Executive Order 121. I shared your concerns with Secretary Penny and our General Counsel, Andrew Kasper, and we discussed the extent to which DOR can help resolve them.

After careful consideration, we determined that we can help address these issues in the following ways:

- Include language in essential business determination letters noting the following information:
 - In determining whether a business is essential, DOR considers only the criteria established by Executive Order No. 121.
 - Essential business determinations issued by DOR do not supersede more restrictive orders issued by a local government.
 - Even if DOR has determined a business is not barred from operating by Executive Order No. 121, the business may still be required to cease operations if a more restrictive county or municipal order applies.
 - Therefore, DOR strongly recommends that each business owner also refer to any enacted local government order that may apply.
- Revise our letters to reflect the new social distancing requirements established by Governor Cooper's April 9th Executive Order 131.
- Publish this information on DOR's website and provide any necessary updates to it as quickly as possible.

I hope that these methods will help alleviate some of your concerns. Especially during times like these, it is our goal to provide the public with clear, consistent, and reliable information.

Sincerely,

Ken Wright
Legislative Liaison