



CHAPTER 105
ARTICLE 3L - HISTORIC REHABILITATION TAX CREDITS INVESTMENT PROGRAM

N.C.G.S. § 105-129.109.

(See note for repeal) Report; tracking.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:45 UTC	SOURCE FINGERPRINT be41863ff4a47358835da56c - 4889d9522bd8a2e8af4db874 - 44ff556779ead5fe
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§ 105-129.109(a) The Department must include in the economic incentives report required by G.S. 105-256 the following information itemized by taxpayer:

- (1) The number of taxpayers that took the credits allowed in this Article.
- (2) The amount of rehabilitation expenses and qualified rehabilitation expenditures with respect to which credits were taken.
- (3) The total cost to the General Fund of the credits taken.

§ 105-129.109(b) The Department shall include in the economic incentives report required by G.S. 105-256 the following information:

- (1) The total amount of tax credits claimed and the total amount of tax credits taken against current taxes, by type of tax, during the relevant tax year.
- (2) The total amount of tax credits carried forward, by type of tax. (2015-241, s. 32.3(a); 2015-264, s. 54.5(b).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
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G.S. 105-256

(a)

"the economic incentives report required by"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129.109 (2026).

PINPOINT

N.C. Gen. Stat. § 105-129.109(a) (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

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