



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

N.C.G.S. § 105-129.110.

Sunset.

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, 03:11 UTC	SOURCE FINGERPRINT fc150bf7b5e107edab389793 - caaf9f7b85404f89fa063cbc - 77fe55ba6183c357
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This Article expires for qualified rehabilitation expenditures and rehabilitation expenses incurred on or after January 1, 2030. For qualified rehabilitation expenditures and rehabilitation expenses incurred prior to January 1, 2030, this Article expires for property not placed in service by January 1, 2032. (2015-241, s. 32.3(a); 2015-264, s. 54.5(b); 2017-102, s. 33; 2018-5, s. 38.10(k); 2019-237, s. 3(a); 2021-180, s. 42.7A(b).)

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129.110 (2026).

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