



CHAPTER 105

ARTICLE 3B - BUSINESS AND ENERGY TAX CREDITS

N.C.G.S. § 105-129.18.

Substantiation.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2000-173, s. 1(a) — sixth act in the lineage	21 September 2026, 04:15 UTC	d289ffbeee48746788ce9ff7 - 59abd015c1a03fb0a490abf8 - b17fa5e7845279be

To claim a credit allowed by this Article, the taxpayer must provide any information required by the Secretary of Revenue. Every taxpayer claiming a credit under this Article must maintain and make available for inspection by the Secretary of Revenue any records the Secretary considers necessary to determine and verify the amount of the credit to which the taxpayer is entitled. The burden of proving eligibility for a credit and the amount of the credit rests upon the taxpayer, and no credit may be allowed to a taxpayer that fails to maintain adequate records or to make them available for inspection.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
6 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1996		1998		2000
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1996	2nd Ex. Sess., c. 13, s. 3.12	ENACTED	
02	1997	S.L. 1997-277, s. 3	AMENDED	
03	1999	S.L. 1999-342, s. 2	AMENDED	
04	1999	S.L. 1999-360, ss. 1, 14	AMENDED	
05	2000	S.L. 2000-140, ss. 63(b), 88	AMENDED	
06	2000	S.L. 2000-173, s. 1(a)	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129.18 (2000).

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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1996, 2nd Ex. Sess., c. 13, s. 3.12; 1997-277, s. 3; 1999-342, s. 2; 1999-360, ss. 1, 14; 2000-140, ss. 63(b), 88; 2000-173, s. 1(a).)

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