



CHAPTER 105
ARTICLE 3D - HISTORIC REHABILITATION TAX CREDITS

N.C.G.S. § 105-129.36A.

(See note for repeal) Rules; fees.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2015-241, s. 14.30(s) — seventh act in the lineage	RETRIEVED 21 September 2026, 03:44 UTC	SOURCE FINGERPRINT f16e3ed8e7b2de09821bbee2 - ec8ae4ceb19f05685b0f5dde - 6c2332e286f840e3
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§ 105-129.36A(a) Rules. - The North Carolina Historical Commission, in consultation with the State Historic Preservation Officer, may adopt rules needed to administer the certification process required by this section.

§ 105-129.36A(b) Fees. - The North Carolina Historical Commission, in consultation with the State Historic Preservation Officer, may adopt a schedule of fees for providing certifications required by this Article. In establishing the fee schedule, the Commission shall consider the administrative and personnel costs incurred by the Department of Natural and Cultural Resources. An application fee may not exceed one percent (1%) of the completed qualifying rehabilitation expenditures. The proceeds of the fees are receipts of the Department of Natural and Cultural Resources and must be used for performing its duties under this Article.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
7 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.

1993					2004					2015
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT										
Nº	YEAR	ACT							CHARACTER	
01	1993	c. 527, ss. 1, 2							ENACTED	

02	1997	S.L. 1997-139, ss. 1, 2	AMENDED
03	1998	S.L. 1998-98, ss. 36, 69	AMENDED
04	1999	S.L. 1999-389, ss. 3, 5, 6	AMENDED
05	2002	S.L. 2002-159, s. 35(e)	AMENDED
06	2003	S.L. 2003-284, s. 35A.2	AMENDED
07	2015	S.L. 2015-241, s. 14.30(s)	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129.36A (2015).

PINPOINT

N.C. Gen. Stat. § 105-129.36A(a) (2015).

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

Provenance

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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1993, c. 527, ss. 1, 2; 1997-139, ss. 1, 2; 1998-98, ss. 36, 69; 1999-389, ss. 3, 5, 6; 2002-159, s. 35(e); 2003-284, s. 35A.2; 2015-241, s. 14.30(s).)

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