



CHAPTER 105
ARTICLE 3D - HISTORIC REHABILITATION TAX CREDITS

N.C.G.S. § 105-129.39.

Sunset.

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General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 05:37 UTC	a276a4437f132c83b186386c - 2f1f9f4176d4481fce64f732 - 3c1eb7403a12d8ea

This Article expires for qualified rehabilitation expenditures and rehabilitation expenses incurred on or after January 1, 2015. For qualified rehabilitation expenditures and rehabilitation expenses incurred prior to January 1, 2015, this Article expires for property not placed in service by January 1, 2023. (2010-166, s. 1.5; 2012-36, s. 12(a); 2018-5, s. 38.10(j).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129.39 (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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