



CHAPTER 105
ARTICLE 3E - LOW-INCOME HOUSING TAX CREDITS

N.C.G.S. § 105-129.40.

(See Editor's note for repeal) Scope and definitions.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 04:18 UTC	a5554c92ed44dae373abe298 - 17b207e5b89559e11f28bf66 - 5fe8c90fe6cd6d1b

§ 105-129.40(a) Scope. - G.S. 105-129.41 applies to buildings that are awarded a federal credit allocation before January 1, 2003. G.S. 105-129.42 applies to buildings that are awarded a federal credit allocation on or after January 1, 2003.

§ 105-129.40(b) Definitions. - The definitions in section 42 of the Code and the following definitions apply in this Article:

- (1) Housing Finance Agency. - The North Carolina Housing Finance Agency established in G.S. 122A-4.
- (2) Pass-through entity. - Defined in G.S. 105-228.90. (2002-87, s. 1; 2003-416, s. 3.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
4 AUTHORITIES

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
G.S. 105-129.41	(a)	"Scope. -"
G.S. 105-129.42	(a)	"credit allocation before January 1, 2003."
G.S. 122A-4	(b)(1)	"Carolina Housing Finance Agency established in"

G.S. 105-228.90

(b)(2)

"Pass-through entity. - Defined in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129.40 (2026).

PINPOINT

N.C. Gen. Stat. § 105-129.40(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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