



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

N.C.G.S. § 105-129.43.

(See Editor's note for repeal)
Substantiation.

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, 02:54 UTC	SOURCE FINGERPRINT 5ab69dbda36e80d9e93f0c82 - da690ef0ff369fdce1d29172 - 594405cbe26549ff
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A taxpayer allowed a credit under this Article must maintain and make available for inspection any information or records required by the Secretary of Revenue or the Housing Finance Agency. The burden of proving eligibility for a credit and the amount of the credit rests upon the taxpayer. (2002-87, s. 1.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-129.43 (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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