CHAPTER 105

ARTICLE 3F - RESEARCH AND DEVELOPMENT

N.C.G.S. § 105-129.50.

(See note for repeal) 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, 04:22 UTC	0205a4b5c262feb7e6ac6106 - e7e9c16a2e220bbb1bf7f711 - 513e4255c25f1133

The definitions in section 41 of the Code apply in this Article. In addition, the following definitions apply in this Article:

Development tier one area. - Defined in G.S. 143B-437.08.

Full-time job. - Defined in G.S. 105-129.81.

Reserved.

North Carolina university research expenses. - Any amount the taxpayer paid or incurred to a research university for qualified research performed in this State or basic research performed in this State.

(Repealed effective for taxable years beginning on or after January 1, 2014) Participating community college. - A community college, as defined in G.S. 115D-2, that offers an associate in applied science degree in simulation and game development.

Period of measurement. - Defined in the Small Business Size Regulations of the federal Small Business Administration.

Qualified North Carolina research expenses. - Qualified research expenses, other than North Carolina university research expenses, for research performed in this State.

Receipts. - Defined in the Small Business Size Regulations of the federal Small Business Administration.

Related person. - Defined in G.S. 105-163.010.

Research university. - An institution of higher education that meets one or both of the following conditions:

a.It is classified as one of the following in the most recent edition of "A Classification of Institutions of Higher Education", the official report of The Carnegie Foundation for the Advancement of Teaching:

1.Doctoral/Research Universities, Extensive or Intensive.

2.Masters Colleges and Universities, I or II.

3.Baccalaureate Colleges, Liberal Arts or General.

b.It is a constituent institution of The University of North Carolina.

Small business. - A business whose annual receipts, combined with the annual receipts of all related persons, for the applicable period of measurement did not exceed one million dollars ($1,000,000). (2004-124, s. 32D.2; 2010-147, s. 3.2; 2011-330, s. 4; 2013-316, s. 2.3(b).)

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. 143B-437.08	(null)(1)	*"tier one area. - Defined in"*
G.S. 105-129.81	(null)(2)	*"Full-time job. - Defined in"*
G.S. 115D-2	(null)(4a)	*"A community college, as defined in"*
G.S. 105-163.010	(null)(8)	*"Related person. - Defined in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129.50 (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

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1