



CHAPTER 105
ARTICLE 3F - RESEARCH AND DEVELOPMENT

N.C.G.S. § 105-129.51.

(See note for repeal) Taxpayer standards
and sunset.

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, 03:11 UTC	SOURCE FINGERPRINT a5e6fbd298413aa22e81c68c - 71a5eb3c9fd326da57a0d6b1 - 4f2556a2bf915710
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- § 105-129.51(a)

A taxpayer is eligible for a credit allowed in this Article if it satisfies the requirements of G.S. 105-129.83(c), (d), (e), (f), and (g) relating to wage standard, health insurance, environmental impact, safety and health programs, and overdue tax debts, respectively.
- § 105-129.51(b)

This Article is repealed for taxable years beginning on or after January 1, 2016.
- § 105-129.51(c)

Repealed by Session Laws 2004-124, s. 32D.4, effective for taxable years beginning on or after January 1, 2006. (2004-124, ss. 32D.2, s. 32D.4; 2006-252, s. 2.20; 2008-107, s. 28.2(a); 2010-147, s. 3.3; 2013-316, s. 2.3(c).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
1 AUTHORITY

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. 105-129.83(c), (d), (e), (f), and ^(a) (g)		"if it satisfies the requirements of"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129.51 (2026).

PINPOINT

N.C. Gen. Stat. § 105-129.51(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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