CHAPTER 105

ARTICLE 3H - MILL REHABILITATION TAX CREDIT

N.C.G.S. § 105-129.70.

(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, 05:39 UTC	f3ba577159d51c6ea2b6ee68 - 7892088d6fdf57db7b9d199c - f3db8ed334c6ea21

The following definitions apply in this Article:

Certified historic structure. - Defined in section 47 of the Code.

Certified rehabilitation. - Defined in G.S. 105-129.36.

Cost certification. - The certification obtained by the State Historic Preservation Officer from the taxpayer of the amount of the qualified rehabilitation expenditures or the rehabilitation expenses incurred with respect to a certified rehabilitation of an eligible site.

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

Eligibility certification. - The certification obtained from the State Historic Preservation Officer that the applicable facility comprises an eligible site.

Eligible site. - A site located in this State that satisfies all of the following conditions:

a.It was used as a manufacturing facility or for purposes ancillary to manufacturing, as a warehouse for selling agricultural products, or as a public or private utility.

b.It is a certified historic structure or a State-certified historic structure.

c.It has been at least eighty percent (80%) vacant for a period of at least two years immediately preceding the date the eligibility certification is made.

d.Repealed by Session Laws 2008-107, s. 28.4(a), effective for taxable years beginning on or after January 1, 2008.

Repealed by Session Laws 2006-252, s. 2.22, effective January 1, 2007.

Pass-through entity. - Defined in G.S. 105-228.90.

Qualified rehabilitation expenditures. - Defined in section 47 of the Code.

Rehabilitation expenses. - Defined in G.S. 105-129.36.

State-certified historic structure. - Defined in G.S. 105-129.36.

State Historic Preservation Officer. - Defined in G.S. 105-129.36. (2006-40, s. 1; 2006-252, s. 2.22; 2008-107, s. 28.4(a); 2021-180, s. 42.7(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 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. 105-129.36	(null)(2)	*"Certified rehabilitation. - Defined in"*
G.S. 143B-437.08	(null)(3a)	*"Development tier area. - Defined in"*
G.S. 105-228.90	(null)(7)	*"Pass-through entity. - Defined in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129.70 (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