



CHAPTER 105
ARTICLE 3H - MILL REHABILITATION TAX CREDIT

N.C.G.S. § 105-129.74.

(See note for repeal) Coordination with
Historic Rehabilitation Tax Credit.

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, 06:16 UTC	SOURCE FINGERPRINT 93de1778aa3901b857bc11fa - 23ca68ffda956a71fc77dc0 - 8d04d3fb15c9cab4
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A taxpayer that claims a credit under this Article may not also claim a credit under Article 3D or 3L of this Chapter with respect to the same activity. The rules and fee schedule adopted under G.S. 105-129.36A or G.S. 105-129.107 apply to this Article. (2006-40, s. 1; 2019-237, s. 3(c); 2021-180, s. 42.7(a).)

END OF SECTION TEXT

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APPARATUS II
2 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. 105-129.36A		"rules and fee schedule adopted under"
G.S. 105-129.107		"schedule adopted under G.S. 105-129.36A or"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129.74 (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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