



CHAPTER 105
ARTICLE 3H - MILL REHABILITATION TAX CREDIT

N.C.G.S. § 105-129.75.

Sunset and applicable expenditures.

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, 04:18 UTC	SOURCE FINGERPRINT e6d924a27a7289b04969981c - a194de1b2e0f46b6332d2d97 - 42e1761875226676
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§ 105-129.75(a) Sunset. - Except for credits allowed under G.S. 105-129.71(a1), this Article expires, and a tax credit allowed under G.S. 105-129.71(a) may not be claimed, for rehabilitation projects not completed and placed in service prior to January 1, 2030.

§ 105-129.75(b) Delayed Sunset and Applicable Expenditures. - For credits allowed under G.S. 105-129.71(a1), the following applies:

- (1) The qualified rehabilitation expenditures must be incurred on or after January 1, 2019, and before January 1, 2030.
- (2) This Article expires, and a tax credit allowed under G.S. 105-127.71(a1) may not be claimed, for rehabilitation projects not completed and placed in service prior to January 1, 2030. (2006-40, s. 1; 2008-107, s. 28.4(d); 2010-31, s. 31.5(a); 2012-36, s. 12(b); 2015-241, s. 32.3(b); 2019-237, s. 3(d); 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. 105-129.71(a1)	(a)	"- Except for credits allowed under"
G.S. 105-129.71(a)	(a)	"and a tax credit allowed under"

G.S. 105-127.71(a1)

(b)(2)

"and a tax credit allowed under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129.75 (2026).

PINPOINT

N.C. Gen. Stat. § 105-129.75(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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