



CHAPTER 105
ARTICLE 3K - TAX INCENTIVES FOR RAILROAD INTERMODAL FACILITIES

N.C.G.S. § 105-129.97.

(Repealed for taxable years beginning on
or after January 1, 2038 - see note)
Substantiation.

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, 03:39 UTC	SOURCE FINGERPRINT f00460d55a2a682557ea83da - 028782ec902ddd4b96b244ed - 13070e4281d19e32
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To claim a credit allowed by this Article, the taxpayer must provide any information required by the Secretary. Each taxpayer claiming a credit under this Article must maintain and make available for inspection by the Secretary any records the Secretary considers necessary to determine and verify the amount of the credit to which the taxpayer is entitled. The burden of proving eligibility for a credit and the amount of the credit rests upon the taxpayer, and no credit may be allowed to a taxpayer that fails to maintain adequate records or to make them available for inspection. (2007-323, s. 31.23(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-129.97 (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection
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COLOPHON

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