



CHAPTER 116
ARTICLE 23 - STATE EDUCATION ASSISTANCE

N.C.G.S. § 116-209.110.

State election for federal tax credit for contributions of individuals to scholarship granting organizations.

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, 05:36 UTC	958406058133aadf58ab846e - 38bdbd48f2bf087519575181 - 05342987ac6d53d6

Pursuant to subsection (1) of Section 2 of Article V of the North Carolina Constitution and the provisions of G.S. 105-1.1 and in accordance with section 25F of the Internal Revenue Code (26 U.S.C. § 25F), the General Assembly voluntarily elects the State of North Carolina to do the following:

Participate in the federal tax credit established under 26 U.S.C. § 25F for individuals who make qualified contributions to scholarship granting organizations.

Identify scholarship granting organizations located in this State in accordance with G.S. 116-209.111.- (2026-6, s. 2.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 105-1.1		"Carolina Constitution and the provisions of"
G.S. 116-209.111	(null)(2)	"in this State in accordance with"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 116-209.110 (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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