



CHAPTER 143B
ARTICLE 2 - DEPARTMENT OF NATURAL AND CULTURAL RESOURCES

N.C.G.S. § 143B-135.162.

Claim and allowance of charitable deduction for contribution or gift of easement.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2015-241, ss. 14.30(f), (m) — third act in the lineage	21 September 2026, 05:13 UTC	9c1f61fe77502a2b77147ce9 - 59816b194a463d2e8a9e356b - f89c7ea8dd8b6ba0

The contribution or donation of a "scenic easement," right-of-way or any other easement or interest in land to the State of North Carolina, as provided in this Part, shall be deemed a contribution to the State of North Carolina within the provisions of G.S. 105-130.9 and section 170(c)(1) of the Internal Revenue Code. The value of the contribution or donation shall be the fair market value of the easement or other interest in land when the contribution or donation is made.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1971 19932015			
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1971	c. 1167, s. 2	ENACTED
02	1991	c. 45, s. 23	AMENDED
03	2015	S.L. 2015-241, ss. 14.30(f), (m)	AMENDED

APPARATUS II
1 AUTHORITY

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. 105-130.9		"North Carolina within the provisions of"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 143B-135.162 (2015).

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

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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1971, c. 1167, s. 2; 1991, c. 45, s. 23; 2015-241, ss. 14.30(f), (m).)

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