



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

N.C.G.S. § 143B-135.273.

Administration of the Conservation Tax Credit program.

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, 03:45 UTC	SOURCE FINGERPRINT 832e9e4dc500c437f9eef4f8 - 542cec7131d4a13a90345e5f - 684041968859524e
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All duties and responsibilities related to stewardship and oversight of properties and interests for which tax credits were granted under the Conservation Tax Credit program for tax years beginning before January 1, 2014, and previously given to the Department of Environmental Quality or its predecessors are transferred to the Department of Natural and Cultural Resources. The Department of Natural and Cultural Resources shall exercise the duties and responsibilities transferred by this section through the Natural Heritage Program. (2020-78, s. 8.3(b).)

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 143B-135.273 (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.

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