



CHAPTER 159D
ARTICLE 1 - INDUSTRIAL AND POLLUTION CONTROL FACILITIES FINANCING

N.C.G.S. § 159D-14.

Tax exemption.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2000-179, s. 2 — second act in the lineage	RETRIEVED 21 September 2026, 04:48 UTC	SOURCE FINGERPRINT c241ec9ef6cea9626a154a48 - ec7bc87e63b214863cb2d6cf - b172472bffc56877
--	--	---	--

The agency is not required to pay any taxes on any project or on any other property owned by the agency under the provisions of this Article or upon the income from the property.

The interest on bonds issued by the agency is exempt from all income taxes within the State.

All projects and all transactions for them are subject to taxation to the extent they would be subject to taxation if no public body were involved with them.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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.

1977		1989		2000
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1977	2nd Sess., c. 1198, s. 1	ENACTED	
02	2000	S.L. 2000-179, s. 2	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 159D-14 (2000).

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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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
(1977, 2nd Sess., c. 1198, s. 1; 2000-179, s. 2.)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

