

§ 105-129.74. (See note for repeal) Coordination with Historic Rehabilitation Tax Credit.

A taxpayer that claims a credit under this Article may not also claim a credit under Article 3D or 3L of this Chapter with respect to the same activity. The rules and fee schedule adopted under G.S. 105-129.36A or G.S. 105-129.107 apply to this Article. (2006-40, s. 1; 2019-237, s. 3(c); 2021-180, s. 42.7(a).)