

**§ 105-129.75. Sunset and applicable expenditures.**

(a) Sunset. – Except for credits allowed under G.S. 105-129.71(a1), this Article expires, and a tax credit allowed under G.S. 105-129.71(a) may not be claimed, for rehabilitation projects not completed and placed in service prior to January 1, 2030.

(b) Delayed Sunset and Applicable Expenditures. – For credits allowed under G.S. 105-129.71(a1), the following applies:

- (1) The qualified rehabilitation expenditures must be incurred on or after January 1, 2019, and before January 1, 2030.
- (2) This Article expires, and a tax credit allowed under G.S. 105-127.71(a1) may not be claimed, for rehabilitation projects not completed and placed in service prior to January 1, 2030. (2006-40, s. 1; 2008-107, s. 28.4(d); 2010-31, s. 31.5(a); 2012-36, s. 12(b); 2015-241, s. 32.3(b); 2019-237, s. 3(d); 2021-180, s. 42.7(a).)