

Part 8. Compliance with Requirements of Federal Tax Credit for Contributions of Individuals to Scholarship Granting Organizations.

**§ 116-209.110. State election for federal tax credit for contributions of individuals to scholarship granting organizations.**

Pursuant to subsection (1) of Section 2 of Article V of the North Carolina Constitution and the provisions of G.S. 105-1.1 and in accordance with section 25F of the Internal Revenue Code (26 U.S.C. § 25F), the General Assembly voluntarily elects the State of North Carolina to do the following:

- (1) Participate in the federal tax credit established under 26 U.S.C. § 25F for individuals who make qualified contributions to scholarship granting organizations.
- (2) Identify scholarship granting organizations located in this State in accordance with G.S. 116-209.111. (2026-6, s. 2.)