

**07 NCAC 04R .0918      PURPOSE**

(a) Rules .0918 - .0925 of this Section set forth the procedures for obtaining certifications for the state historic rehabilitation tax credits for qualifying rehabilitation expenditures and rehabilitation expenses incurred on or after January 1, 2016 pursuant to Article 3L of G.S. 105.

*History Note:      Authority G.S. 105-129.105; 105-129.106; 105-129.107;  
Temporary Adoption Eff. January 1, 2016;  
Temporary Adoption Expired Eff. October 11, 2016;  
Eff. December 1, 2016.*