

NORTH CAROLINA GENERAL ASSEMBLY  
1977 SESSION

CHAPTER 487  
SENATE BILL 548

AN ACT TO PROVIDE TAX INCENTIVES TO ENCOURAGE PRESERVATION OF  
HISTORIC STRUCTURES.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-147(13) is amended by adding at the end thereof a new subsection c., to read as follows:

"c. Rehabilitating certain certified historic structures, but only to the extent allowed by Section 191 of the Internal Revenue Code."

**Sec. 2.** This act shall be effective with respect to taxable years beginning on and after January 1, 1977.

In the General Assembly read three times and ratified, this the 7th day of June, 1977.