

**§ 105-129.81. (See notes) Definitions.**

The following definitions apply in this Article:

- (1) Agrarian growth zone. – Defined in G.S. 143B-437.010.
- (2) Air courier services. – Defined in G.S. 143B-437.01.
- (3) Aircraft maintenance and repair. – The provision of specialized maintenance or repair services for commercial aircraft or the rebuilding of commercial aircraft.
- (4) Business property. – Tangible personal property that is used in a business and capitalized by the taxpayer for tax purposes under the Code.
- (5) Company headquarters. – Defined in G.S. 143B-437.01.
- (6) Cost. – In the case of property owned by the taxpayer, cost is determined pursuant to regulations adopted under section 1012 of the Code. In the case of property the taxpayer leases from another, cost is value as determined pursuant to G.S. 105-130.4(j)(2).
- (7) Customer service call center. – The provision of support service by a business to its customers by telephone or other electronic means to support products or services of the business. For the purposes of this definition, an establishment is primarily engaged in providing support services by telephone or other electronic means only if at least sixty percent (60%) of its calls are incoming or at least sixty percent (60%) of its other electronic communications are initiated by its customers.
- (8) Development tier. – The classification assigned to an area pursuant to G.S. 143B-437.08.
- (9) Electronic shopping and mail order houses. – An industry in electronic shopping and mail order houses industry group 4541 as defined by NAICS.
- (9a) Environmental disqualifying event. – Any of the following occurrences:
  - a. During the tax year in which the activity occurred for which a credit is being claimed, a civil penalty was assessed against the taxpayer by the Department of Environmental Quality for failure to comply with an order issued by an agency of the Department to abate or remediate a violation of any program administered by the agency.
  - b. During the tax year in which the activity occurred for which a credit is being claimed or in the prior two tax years, any of the following:
    1. A finding was made by the Department of Environmental Quality that the taxpayer knowingly and willfully, as defined in G.S. 143-215.6B, including all limitations thereto, committed a violation of any program implemented by an agency of the Department.
    2. An assessment for damages to fish or wildlife pursuant to G.S. 143-215.3(a)(7) was made against the taxpayer.
    3. A judicial order for injunctive relief was issued against the taxpayer in connection with a violation of any program implemented by an agency of the Department of Environmental Quality.
  - c. During the tax year in which the activity occurred for which the credit is being claimed or in the prior four tax years, a criminal penalty was imposed on the taxpayer in connection with a violation of any program implemented by an agency of the Department of Environmental Quality.

- (10) Establishment. – Defined in 29 C.F.R. § 1904.46, as it existed on January 1, 2002.
- (11) Full-time job. – A position that requires at least 1,600 hours of work per year and is intended to be held by one employee during the entire year. A full-time employee is an employee who holds a full-time job.
- (12) Hub. – Defined in G.S. 105-164.3.
- (13) Information technology and services. – Defined in G.S. 143B-437.01.
- (14) Long-term unemployed worker. – An individual that has been totally unemployed for at least the preceding 26 consecutive weeks as evidenced by records maintained by the Division of Employment Security (DES) of the Department of Commerce.
- (15) Manufacturing. – Defined in G.S. 143B-437.01.
- (16) Motorsports facility. – A motorsports racetrack classified in the United States racetrack national industry 711212, as defined by NAICS.
- (17) Motorsports racing team. – A professional racing team primarily engaged in the research and development, design, manufacture, repair, maintenance, and operation of motor vehicles used in live motorsports racing events before a paying audience.
- (18) NAICS. – Defined in G.S. 105-228.90.
- (19) New job. – A full-time job that represents a net increase in the number of the taxpayer's employees statewide. A new employee is an employee who holds a new job. The term does not include a job currently located in this State that is transferred to the business from a related member of the business.
- (20) Overdue tax debt. – Defined in G.S. 105-243.1.
- (20a) Port enhancement zone. – Defined in G.S. 143B-437.013.
- (21) Purchase. – Defined in section 179 of the Code.
- (22) Related member. – Defined in G.S. 105-130.7A.
- (23) Research and development. – An industry in scientific research and development services industry group 5417 as defined by NAICS.
- (24) Urban progress zone. – The classification assigned to an area pursuant to G.S. 143B-437.09.
- (25) Warehousing. – Defined in G.S. 143B-437.01.
- (26) Wholesale trade. – Defined in G.S. 143B-437.01. (2006-252, s. 1.1; 2007-484, s. 33(b); 2010-147, s. 1.3; 2011-302, s. 6; 2011-330, s. 31(b); 2011-401, s. 5.1; 2012-79, s. 2.4; 2013-360, s. 15.18(b); 2015-241, s. 14.30(u).)