

§ 105-151.12. (Recodified.)

Reenacted and recodified as G.S. 105-153.11, effective for taxable years beginning on or after January 1, 2025, for donations made on or after January 1, 2025, and expires for taxable years beginning on or after January 1, 2027, for donations made on or after January 1, 2027.