

**B. Tax Credits**

Taxpayers are allowed various tax credits in Chapter 105 of the General Statutes. Article 3A provides credits for new and expanding businesses. Article 3B provides business and energy credits. Article 3C provides credits for recycling facilities. Article 3D provides historic rehabilitation credits. Article 3E provides low-income housing tax credits. Article 3F provides research and development tax credits. Article 3G provides tax credits for major computer manufacturing facilities. Other general credits are provided in G.S. 105-130.22 through 105-130.45. Specific information on these credits is found in the “Tax Credits” section.