

B. Tax Incentives for New and Expanding Businesses (Article 3A)

Article 3A is generally repealed for activities that occur in taxable years beginning on or after January 1, 2007. Different sunsets apply to interstate air couriers (G.S. 105-129.2A(a1), eligible major industries (G.S. 105-129.2A(a2), certain taxpayers located in development zones (G.S. 105-129.2A(a3), and taxpayers that signed a letter of commitment with the Department of Commerce by December 31, 2006 (G.S. 105-129.2A(a4). The guidelines in effect prior to January 1, 2008 are available at http://www.dor.state.nc.us/taxes/corporate/Article3A_Guidelines06.pdf.