



SENATE BILL 401: NC Farm Act of 2025-2026, Sec. 24: Extend Sunset for Conservation Tax Credit

2025-2026 General Assembly

Analysis of: S.L. 2026-11, Sec. 24

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Prepared by: Legislative Analysis
Division Staff

Section 24 of S.L. 2026-11 (Senate Bill 401) extends from January 1, 2027, to January 1, 2031, the sunset on the conservation tax credit, which provides a nonrefundable tax credit against State income taxes for certain eligible taxpayers that make a qualified donation of a real property interest to be used only for certain land uses, with prioritization given to credit requests for forestland or farmland preservation.

This section became effective June 22, 2026.

Kara McCraw
Director



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Legislative Analysis
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