

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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SENATE BILL DRS45182-MC~~x~~-114 (03/09)

Short Title: Change Exclusion for Solar Energy Systems. (Public)

Sponsors: Senators Britt and Sanderson (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO CHANGE THE PROPERTY TAX EXCLUSION FOR SOLAR ENERGY
3 ELECTRIC SYSTEMS.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-275(45) reads as rewritten:

6 "**§ 105-275. Property classified and excluded from the tax base.**

7 The following classes of property are designated special classes under Article V, Sec. 2(2), of
8 the North Carolina Constitution and are excluded from tax:

9 ...

10 (45) ~~Eighty percent (80%)~~ Sixty percent (60%) of the appraised value of a solar
11 energy electric system. For purposes of this subdivision, the term "solar energy
12 electric system" means all equipment used directly and exclusively for the
13 conversion of solar energy to electricity."

14 **SECTION 2.** This act becomes effective July 1, 2017, and applies to taxes imposed
15 for taxable years beginning on or after that date.



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