

Withdrawn



NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
House Bill 97

AMENDMENT NO. A13
(to be filled in by
Principal Clerk)

H97-ATD-60 [v.4]

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Amends Title [NO]
PCS10387-SVxf-25

Date _____, 2015

Representative Harrison

1 moves to amend the bill on page 309, line 17-31, by rewriting the lines to read:

2 "~~2016.~~January 1, 2019."

3 **SECTION 32.2.(b1)** G.S. 105-129.15 reads as rewritten:

4 "**§ 105-129.15. Definitions.**

5 The following definitions apply in this Article:

6 ...

7 (7) Renewable energy property. – Any of the following machinery and
8 equipment or real property:

9 a. Biomass equipment that uses renewable biomass resources for
10 biofuel production of ethanol, methanol, and biodiesel; anaerobic
11 biogas production of methane utilizing agricultural and animal waste
12 or garbage; or commercial thermal or electrical generation. The term
13 also includes related devices for converting, conditioning, and storing
14 the liquid fuels, gas, and electricity produced with biomass
15 equipment.

16 b. Combined heat and power system property. – Defined in section 48
17 of the Code.

18 c. Geothermal equipment that meets either of the following
19 descriptions:

20 1. It is a heat pump that uses the ground or groundwater as a
21 thermal energy source to heat a structure or as a thermal
22 energy sink to cool a structure.

23 2. It uses the internal heat of the earth as a substitute for
24 traditional energy for water heating or active space heating or
25 cooling.

26 d. Hydroelectric generators located at existing dams or in free-flowing
27 waterways, and related devices for water supply and control, and
28 converting, conditioning, and storing the electricity generated.

29 ~~Solar energy equipment that uses solar radiation as a substitute for~~
30 ~~traditional energy for water heating, active space heating and~~
31 ~~cooling, passive heating, daylighting, generating electricity,~~
32 ~~distillation, desalination, detoxification, or the production of~~



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~~industrial or commercial process heat. The term also includes related devices necessary for collecting, storing, exchanging, conditioning, or converting solar energy to other useful forms of energy.~~

- f. Wind equipment required to capture and convert wind energy into electricity or mechanical power, and related devices for converting, conditioning, and storing the electricity produced or relaying the electricity by cable from the turbine motor to the power grid.

...."

SECTION 32.2.(b2) G.S. 105-129.16A(c)(2) reads as rewritten:

"(2) Nonbusiness. – The following ceilings apply to renewable energy property placed in service for a nonbusiness purpose:

- a. ~~One thousand four hundred dollars (\$1,400) per dwelling unit for solar energy equipment for domestic water heating, including pool heating.~~
- b. Three thousand five hundred dollars (\$3,500) per dwelling unit for solar energy equipment for active space heating, combined active space and domestic hot water systems, and passive space heating.
- c. Eight thousand four hundred dollars (\$8,400) for each installation of geothermal equipment.
- d. Ten thousand five hundred dollars (\$10,500) for each installation of any other renewable energy property.";

and on page 309, lines 37-37, by rewriting those lines to read:

"SECTION 32.2.(d) Subsections (b1) and (b2) of this section are effective for taxable years beginning on or after January 1, 2018. Subsection (c) of this section is effective July 1, 2015."".

SIGNED _____
Amendment Sponsor

SIGNED _____
Committee Chair if Senate Committee Amendment

ADOPTED _____ FAILED _____ TABLED _____