

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:

A BILL TO BE ENTITLED

AN ACT TO CHANGE THE PROPERTY TAX EXCLUSION FOR SOLAR ENERGY  
ELECTRIC SYSTEMS.

The General Assembly of North Carolina enacts:

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

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

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

...

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

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



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