

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2017

**H.B. 172**  
**Feb 22, 2017**  
**HOUSE PRINCIPAL CLERK**

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HOUSE BILL DRH40106-BAx-3 (01/19)

Short Title: Include Solar Property as Nonsystem Property. (Public)

Sponsors: Representatives Dixon, J. Bell, and Brody (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO INCLUDE CERTAIN SOLAR ENERGY PROPERTY AS NONSYSTEM  
3 PROPERTY.  
4 The General Assembly of North Carolina enacts:  
5 **SECTION 1.** G.S. 105-333(12) reads as rewritten:  
6 "**§ 105-333. Definitions.**  
7 The following definitions apply in this Article unless the context requires a different meaning:  
8 ...  
9 (12) Nonsystem property. – The real and tangible personal property owned by a  
10 public service company but not used in its public service activities. Real and  
11 personal property used directly and exclusively for the conversion of solar  
12 energy to electricity shall be treated as nonsystem property."  
13 **SECTION 2.** This act becomes effective July 1, 2017, and applies to taxes imposed  
14 for taxable years beginning on or after that date.

