

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

H

1

HOUSE BILL 172

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

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

For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Energy and Public Utilities, if favorable, Finance

February 23, 2017

A BILL TO BE ENTITLED

AN ACT TO INCLUDE CERTAIN SOLAR ENERGY PROPERTY AS NONSYSTEM
PROPERTY.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-333(12) reads as rewritten:

"§ 105-333. **Definitions.**

The following definitions apply in this Article unless the context requires a different meaning:

...

(12) Nonsystem property. – The real and tangible personal property owned by a public service company but not used in its public service activities. Real and personal property used directly and exclusively for the conversion of solar energy to electricity shall be treated as nonsystem property."

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

