GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2019

H **1**

HOUSE BILL 542

Short Title:	Include Solar Property as Nonsystem Property.	(Public)
Sponsors:	Representatives Dixon and Bell (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, if favorable, Rules, Calendar, and Operations of the House	

April 3, 2019

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. <u>Real and personal property used directly and exclusively for the conversion of solar energy to electricity shall be treated as nonsystem property.</u>"

SECTION 2. This act becomes effective July 1, 2019, and applies to taxes imposed for taxable years beginning on or after that date.