HB 1406 - AS INTRODUCED

2020 SESSION

HOUSE BILL 1406

AN ACT relative to the property tax exemption for solar energy systems.


COMMITTEE: Municipal and County Government

ANALYSIS

This bill provides that to be eligible for a solar energy property tax exemption, the solar energy system must be used to heat or cool an on-site building.

Explanation:

Matter added to current law appears in **bold italics.**
Matter removed from current law appears [in brackets and struckthrough.]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.
HB 1406 - AS INTRODUCED
20-2175
05/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty

AN ACT relative to the property tax exemption for solar energy systems.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 Solar Energy Systems Exemption; Definition. Amend RSA 72:61 to read as follows:
   I. For purposes of an exemption under RSA 72:62 adopted before January 1, 2020, in this
   subdivision "solar energy system" means a system which utilizes solar energy to heat or cool the
   interior of [a] an on-site building or to heat water for use in [a] an on-site building and which
   includes one or more collectors and a storage container. “Solar energy system” also means a system
   which provides electricity for [a] an on-site building by the use of photovoltaic panels.
   II. In a municipality that adopts or re-adopts the exemption under RSA 72:62 on or after
   January 1, 2020, “solar energy system” means, in addition to the definition in paragraph I, a system
   which utilizes solar energy to produce electricity for [a] an on-site building and includes all
   photovoltaics, inverters, and storage. Systems may be off grid or connected to the grid in a net
   metered or group net metered arrangement pursuant to RSA 362-A:9 or in a direct retail sale
   arrangement pursuant to RSA 362-A:2-a.

2 Effective Date. This act shall take effect 60 days after its passage.