

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2009

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SENATE BILL 147

Short Title: Tax Credit For Energy-Efficient Homes. (Public)

Sponsors: Senators Swindell; Allran, Atwater, Bingham, Boseman, Brown, Clodfelter, Davis, Dorsett, Forrester, Goodall, Goss, Hoyle, Jacumin, Jenkins, Jones, Kinnaird, McKissick, Preston, Purcell, Snow, Stein, Stevens, Tillman, and Vaughan.

Referred to: Finance.

February 12, 2009

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR BUILDERS OF
3 ENERGY-EFFICIENT HOMES.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** Part 1 of Article 4 of Chapter 105 of the General Statutes is amended
6 by adding a new section to read:

7 "**§ 105-130.49. Construction or improvement of energy-efficient home.**

8 (a) Definitions. – The following definitions apply in this section:

9 (1) Energy-efficient home. – A single-family or multifamily home that is a
10 federally qualified energy-efficient home or a State-certified energy-efficient
11 home.

12 (2) Federally qualified energy-efficient home. – A residence qualified under the
13 ENERGY STAR Program administered by the United States Environmental
14 Protection Agency.

15 (3) State-certified energy-efficient home. – A residence certified under the NC
16 Healthy Built Homes Program administered by the North Carolina Solar
17 Center, the State Energy Office, and the North Carolina Department of
18 Administration.

19 (b) Credit. – A taxpayer that builds or manufactures an energy-efficient home is
20 allowed a credit against the taxes imposed by this Part. In order to claim a credit under this
21 section, the taxpayer must include with the tax return documentation that the property with
22 respect to which a credit is claimed is an energy-efficient home. A taxpayer may claim only
23 one of the credits allowed under this section with respect to a single home. The amount of the
24 credit is as follows:

25 (1) For a taxpayer that builds or manufactures a new federally qualified
26 energy-efficient home, the credit is one thousand dollars (\$1,000).

27 (2) For a taxpayer that builds or manufactures a new State-certified
28 energy-efficient home, the credit is two thousand dollars (\$2,000).

29 (c) Cap. – The credit allowed under this section may not exceed the amount of tax
30 imposed by this Part for the taxable year reduced by the sum of all credits allowable, except tax
31 payments made by or on behalf of the taxpayer. Any unused portion of a credit under this
32 section may be carried forward for the succeeding five years.

33 (d) Sunset. – This section is repealed effective for taxable years beginning on or after
34 January 1, 2013."



1 **SECTION 2.** Part 2 of Article 4 of Chapter 105 of the General Statutes is amended
2 by adding a new section to read:

3 **"§ 105-151.33. Construction or improvement of energy-efficient home.**

4 (a) Definitions. – The following definitions apply in this section:

5 (1) Energy-efficient home. – A single-family or multifamily home that is a
6 federally qualified energy-efficient home or a State-certified energy-efficient
7 home.

8 (2) Federally qualified energy-efficient home. – A residence qualified under the
9 ENERGY STAR Program administered by the United States Environmental
10 Protection Agency.

11 (3) State-certified energy-efficient home. – A residence certified under the NC
12 Healthy Built Homes Program administered by the North Carolina Solar
13 Center, the State Energy Office, and the North Carolina Department of
14 Administration.

15 (b) Credit. – A taxpayer that builds or manufactures an energy-efficient home is
16 allowed a credit against the taxes imposed by this Part. In order to claim a credit under this
17 section, the taxpayer must include with the tax return documentation that the property with
18 respect to which a credit is claimed is an energy-efficient home. A taxpayer may claim only
19 one of the credits allowed under this section with respect to a single home. The amount of the
20 credit is as follows:

21 (1) For a taxpayer that builds or manufactures a new federally qualified
22 energy-efficient home, the credit is one thousand dollars (\$1,000).

23 (2) For a taxpayer that builds or manufactures a new State-certified
24 energy-efficient home, the credit is two thousand dollars (\$2,000).

25 (c) Cap. – The credit allowed under this section may not exceed the amount of tax
26 imposed by this Part for the taxable year reduced by the sum of all credits allowable, except tax
27 payments made by or on behalf of the taxpayer. Any unused portion of a credit under this
28 section may be carried forward for the succeeding five years.

29 (d) Sunset. – This section is repealed effective for taxable years beginning on or after
30 January 1, 2013."

31 **SECTION 3.** This act is effective for taxable years beginning on or after January 1,
32 2009, and applies to homes that receive the qualification or certification on or after that date.