2009 Session

Budget Bill - SB850 (Introduced)

Item 3-5.09

§ 3-5.09 ENERGY EFFICIENT SYSTEMS SALES AND USE TAX EXEMPTION

Notwithstanding any other provision of law, effective beginning July 1, 2009, the tax imposed by Chapter 6 of Title 58.1, Code of Virginia, or pursuant to the authority granted in §§ 58.1-605 and 58.1-606, Code of Virginia, shall not apply to solar photovoltaic systems, solar thermal systems, and wind-powered electrical generators purchased for installation in or on residential real property. The provisions of subdivision B of § 58.1-610, Code of Virginia, shall not apply to the exemption provided by this section.

For purposes of this section, the term "solar photovoltaic system" means an energy system or solar panel that collects or absorbs sunlight for conversion into electricity and that has been certified as meeting all applicable safety standards of Underwriters Laboratories. Systems that are interconnected with the utility grid shall comply with performance and safety standards established by the Virginia State Corporation Commission in accordance with § 56-594.

For purposes of this section, the term "solar thermal system" means a solar energy system that collects or absorbs solar energy to generate hot water or air for space heating or water heating. Solar water heating systems shall meet the operational guidelines for an OG-300 certified solar water heating system as established by the Solar Rating and Certification Corporation. Solar space heating panels that heat air shall meet the operational guidelines for an OG-100 certified solar panel.

For purposes of this section, the term "wind-powered electrical generator" means an electrical generating unit that (i) has a capacity of not more than 10 kilowatts, (ii) uses wind as its total source of fuel, (iii) is intended primarily to offset all or part of the owner's electricity requirements, (iv) meets all applicable performance and quality standards specified by the Virginia Department of Mines, Minerals, and Energy; and (v) for units that are interconnected with the utility grid, complies with performance and safety standards established by the Virginia State Corporation Commission in accordance with § 56-594.

MsoNormal