

HB 916 -- SOLAR GARDEN TAX DEDUCTION

SPONSOR: McCreery

This bill establishes the "Solar Garden Project Act" that allows a tax deduction for ownership of a solar energy generation device known as a "solar garden" under specified circumstances. The tax deduction may only be claimed once.

Beginning August 28, 2018, the Public Service Commission shall promulgate rules to incentivize the construction and operation of solar garden pilot energy products by electric utilities regulated by the commission. The bill specifies the rules that the commission must enact relating to pilot projects.

These provisions shall not require the mandatory construction or operation of a solar garden pilot energy project, and no individual customer subscriber must be considered an electric utility by reason of a purchase of ownership interests in a solar garden.

The provisions of the bill regarding the tax deduction will expire December 31 six years after the effective date of the bill.

This bill is the same as HB 1548 (2016).