$\begin{array}{c} \mathrm{Q2},\,\mathrm{Q4} \\ \mathrm{CF}\,\mathrm{HB}\,\mathrm{699} \end{array}$ 

 $\mathbf{By} \colon \mathbf{Senator} \ \mathbf{Mooney}$ 

Introduced and read first time: February 23, 2009

Assigned to: Rules

## A BILL ENTITLED

1	AN ACT concerning
2	Wind Energy - Tax Incentives
3 4 5 6	FOR the purpose of exempting from the sales and use tax the sale of certain wind energy equipment; exempting from the State and local property tax certain wind energy property; defining certain terms; and generally relating to wind energy tax incentives.
7 8 9 10 11	BY repealing and reenacting, with amendments, Article – Tax – General Section 11–230 Annotated Code of Maryland (2004 Replacement Volume and 2008 Supplement)
12 13 14 15 16	BY repealing and reenacting, with amendments, Article – Tax – Property Section 7–242 Annotated Code of Maryland (2007 Replacement Volume and 2008 Supplement)
17 18	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:
19	Article - Tax - General
20	11–230.
21	(a) (1) In this section the following words have the meanings indicated.
22 23	(2) "Geothermal equipment" means equipment that uses ground loop technology to heat and cool a structure.



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July 1, 2009.

1 (3)(i) "Solar energy equipment" means equipment that uses solar energy to heat or cool a structure, generate electricity to be used in a structure, or  $\mathbf{2}$ 3 provide hot water for use in a structure. "Solar energy equipment" does not include equipment that is 4 (ii) part of a nonsolar energy system or that uses any type of recreational facility or 5 6 equipment as a storage medium. 7 "WIND ENERGY EQUIPMENT" MEANS EQUIPMENT THAT USES **(4)** 8 WIND ENERGY TO GENERATE ELECTRICITY TO BE USED IN A STRUCTURE. 9 The sales and use tax does not apply to a sale of geothermal equipment (b) 10 [or], solar energy equipment, OR WIND ENERGY EQUIPMENT. 11 **Article - Tax - Property** 12 7-242.13 In this [section,] SECTION THE FOLLOWING WORDS HAVE THE **(1)** (a) 14 MEANINGS INDICATED. 15 ["solar] "SOLAR energy property" means equipment that is **(2)** installed to use solar energy to generate electricity to be used in a structure, or provide 16 17 hot water for use in a structure. "WIND ENERGY PROPERTY" MEANS EQUIPMENT THAT IS 18 **(3)** 19 INSTALLED TO USE WIND ENERGY TO GENERATE ELECTRICITY TO BE USED IN A 20 STRUCTURE. 21(b) Except as provided in § 8–240 of this article, solar energy property [is] 22**AND WIND ENERGY PROPERTY ARE** not subject to real property tax. SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 23