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§11–230.

(a) (1) In this section the following words have the meanings indicated.

(2) "Geothermal equipment" means equipment that uses ground loop technology to heat and cool a structure.

(3) "Residential wind energy equipment" means equipment installed on residential property that uses wind energy to generate electricity to be used in a residential structure on the property.

(4) (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 supplied to the electric grid, or provide hot water for use in a structure.

(ii) "Solar energy equipment" does not include equipment that is part of a nonsolar energy system or that uses any type of recreational facility or equipment as a storage medium.

(b) The sales and use tax does not apply to a sale of geothermal equipment, residential wind energy equipment, or solar energy equipment.

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