

**Senate Bill No. 130**

(By Senators Miller and Beach)

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[Introduced January 14, 2015; referred to the Committee on Energy, Industry and Mining; and

then to the Committee on Finance.]

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**FISCAL  
NOTE**

A BILL to amend and reenact §11-13Z-1 and §11-13Z-3 of the Code of West Virginia, 1931, as amended, all relating to residential solar energy tax credits; applying credit to residential installation of solar energy system or systems; and extending tax credit until July 1, 2022.

*Be it enacted by the Legislature of West Virginia:*

That §11-13Z-1 and §11-13Z-3 of the Code of West Virginia, 1931, as amended, be amended and reenacted, all to read as follows:

**ARTICLE 13Z. RESIDENTIAL SOLAR ENERGY TAX CREDIT.**

**§11-13Z-1. Amount of credit.**

Any taxpayer who installs or causes to be installed a solar energy system or systems on property located in this state and owned by the taxpayer and used as a residence after July 1, 2009, ~~shall be~~ is allowed a credit against the taxes imposed in article twenty-one of this chapter in an amount equal to thirty percent of the cost to purchase and install the system or systems up to a

1 maximum amount of \$2,000, for each installation.

2 **§11-13Z-3. Carryover credit allowed; Tax Commissioner to promulgate rules.**

3           If the amount of the credit exceeds the taxpayer’s liability for the taxable year, the amount  
4 which exceeds the tax liability may be carried over and applied as a credit against the tax liability  
5 of the taxpayer pursuant to the provisions of article twenty-one of this chapter to each of the next  
6 taxable years unless sooner used.

7           The State Tax Commissioner shall promulgate legislative rules pursuant to the provisions  
8 of chapter twenty-nine-a of this code regarding the applicability, method of claiming of the credit,  
9 recapture of the credit and documentation necessary to claim the credit allowed by this article. No  
10 taxpayer ~~shall~~ may take a credit pursuant to this article for a solar energy system installed after July  
11 1, ~~2013~~ 2022.

NOTE: The purpose of this bill is to apply the residential solar energy tax credit of up to \$2,000 to each installation of a solar energy system. The bill extends the tax credit until July 1, 2022.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.