

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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HOUSE BILL 1213
Committee Substitute Favorable 6/30/26

Short Title: Protect Taxpayers and Local Governments. (Public)

Sponsors:

Referred to:

May 5, 2026

1 A BILL TO BE ENTITLED
2 AN ACT TO REPEAL THE PROPERTY TAX EXCLUSION FOR SOLAR ENERGY
3 ELECTRIC SYSTEMS PLACED IN SERVICE ON OR AFTER JULY 1, 2027.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-275(45) reads as rewritten:

6 "(45) Eighty percent (80%) of the appraised value of a solar energy electric ~~system-~~
7 system placed in service before July 1, 2027. For purposes of this subdivision,
8 the term "solar energy electric system" means all equipment used directly and
9 exclusively for the conversion of solar energy to electricity. For purposes of
10 this subdivision, the term "placed in service" means the equipment and
11 infrastructure required to meet the nameplate capacity of the solar energy
12 electric system is fully installed and producing usable energy."

13 **SECTION 2.** This act is effective for taxes imposed for taxable years beginning on
14 or after July 1, 2027.

