

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 16, 1978.

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CHAPTER 509

(Senate Bill 858)

AN ACT concerning

Assessments - Solar Energy

FOR the purpose of providing that solar energy heating and cooling units in buildings, in combination with conventional heating and cooling units, shall be assessed at no more than the value of a conventional unit.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 14(b)(4)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

14.

(k) Except as hereinafter provided:

(4) In order to encourage the use and installation of solar energy heating and cooling units in existing or newly constructed buildings, solar energy heating and cooling units in residential or nonresidential buildings shall be assessed at no more than the value of a conventional heating and cooling unit necessary to serve the building. IF A BUILDING HAS BOTH CONVENTIONAL AND SOLAR HEATING AND COOLING UNITS, THE COMBINED UNITS SHALL BE ASSESSED AT NO MORE THAN THE VALUE OF A CONVENTIONAL HEATING AND COOLING UNIT NECESSARY TO SERVE THE BUILDING.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 16, 1978.

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