

businesses for certain portions of the costs of acquiring and installing photovoltaic property and solar water heating property; requiring the Maryland Energy Administration to administer the Program, establish certain procedures, and award grants from the Program; defining certain terms; providing for a delayed effective date; and generally relating to the Solar Energy Grant Program and equipment using solar energy.

~~BY repealing and reenacting, with amendments,~~

~~Article — Tax — General~~

~~Section 10-719~~

~~Annotated Code of Maryland~~

~~(1997 Replacement Volume and 2003 Supplement)~~

BY adding to

Article - State Government

Section 9-2006

Annotated Code of Maryland

(1999 Replacement Volume and 2003 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

~~Article — Tax — General~~

~~10-719.~~

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

~~(2) "Photovoltaic property" means solar energy property that uses a solar photovoltaic process to generate electricity and that meets applicable performance and quality standards and certification requirements in effect at the time of acquisition of the property, as specified by the Maryland Energy Administration.~~

~~(3) (i) "Solar energy property" means equipment that uses solar energy:~~

- ~~1. to generate electricity;~~
- ~~2. to heat or cool a structure or provide hot water for use in a structure; or~~
- ~~3. to provide solar process heat.~~

~~(ii) "Solar energy property" does not include a swimming pool, hot tub, or any other energy storage medium that has a function other than storage.~~

~~(4) "Solar water heating property" means solar energy property that:~~

~~(i) when installed in connection with a structure, uses solar energy for the purpose of providing hot water for use within the structure; and~~