

Database of State Incentives for Renewables & Efficiency

www.dsireusa.org

About DSIRE

- Created in 1995
- Funded by U.S. Department of Energy
- Managed by North Carolina State University (NC Solar Center); in cooperation with Interstate Renewable Energy Council (IREC)
- Project Scope: policies/programs that promote RE/EE
- Track federal, state, local, and utility incentives
- Don't include all utility/local incentives, but have representative sample of different incentive types
- ~2,000 total records

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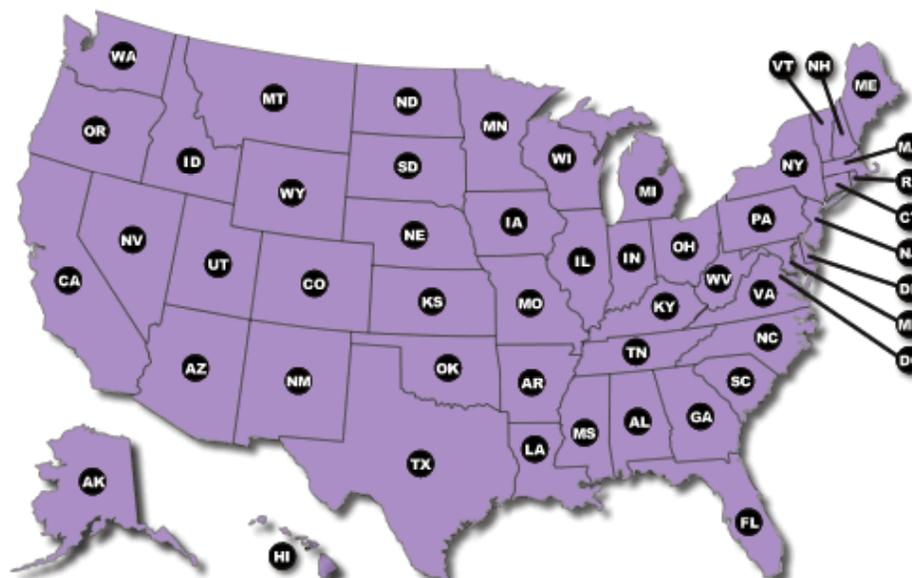
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DSIRE is a comprehensive source of information on state, local, utility, and federal incentives that promote renewable energy and energy efficiency. Choose one or both databases to search:

Renewable Energy Energy Efficiency



Federal Incentives



US Territory Incentives

Last Updated: 04/14/09

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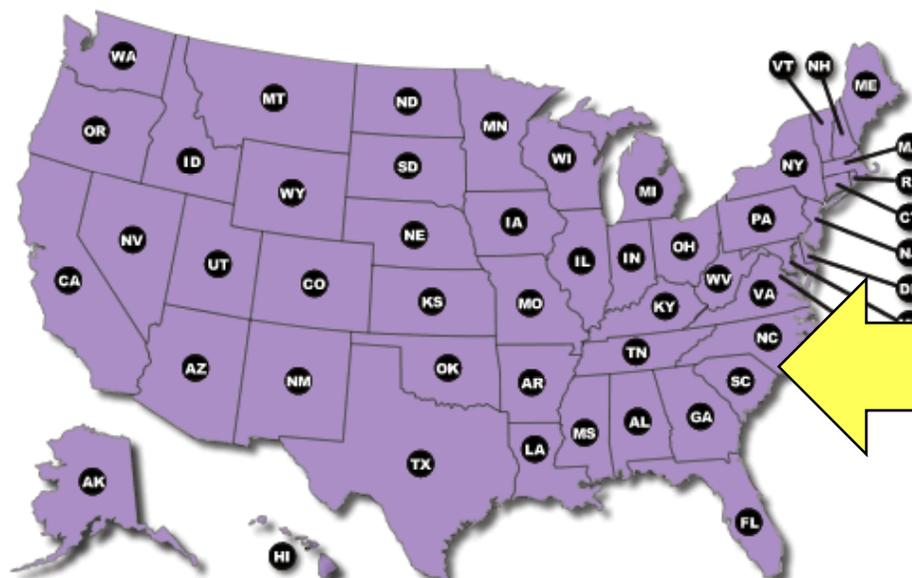
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Federal Incentives



North Carolina



US Territory Incentives

Last Updated: 04/14/09

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Incentives
Incentives List
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Financial Incentives

Corporate Tax Credit

- [Renewable Energy Tax Credit \(Corporate\)](#)

Green Building Incentive

- [Asheville - Building Permit Fee Waiver](#)
- [Local Option Green Building Incentive](#)
- [Mecklenburg County - Green Permit Rebate Program](#)

Personal Tax Credit

- [Renewable Energy Tax Credit \(Personal\)](#)

Production Incentive

- [NC GreenPower Production Incentive](#)
- [TVA - Green Power Switch Generation Partners Program](#)

Property Tax Assessment

- [Property Tax Abatement for Solar Electric Systems](#)

Property Tax Exemption

- [Active Solar Heating and Cooling Systems Exemption](#)

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Sales Tax Exemption

- [Sales Tax Holiday for Energy-Efficient Appliances](#)

State Grant Program

- [North Carolina Green Business Fund](#)

State Loan Program

- [Energy Improvement Loan Program \(EILP\)](#)

State Rebate Program

- [Steam Trap Rebate Program](#)

Utility Loan Program

- [Blue Ridge Mountain EMC - Residential Heat Pump Loan Program](#)
- [Brunswick EMC - Residential Energy Efficiency Loan Program](#)
- [Carteret-Craven Electric Cooperative - Energy Conservation Loan Program](#)
- [Four-County EMC - Residential Energy Efficiency Loan Program](#)
- [Lumbee River EMC - Weatherization Loan Program](#)
- [Piedmont EMC - Conservation Loan Program](#)
- [Progress Energy Carolinas - Residential Energy Efficiency Loan Program](#)
- [South River EMC - EC Home Improvement Loan Program](#)
- [Tideland EMC - Weatherization Loan](#)
- [Union Power Cooperative - Energy Efficient Heat Pump Loan Program](#)

Utility Rate Discount

- [Dominion North Carolina Power - Energy Saver Home Plus](#)
- [Duke Energy - Energy Star Homes Rate Discount Program](#)
- [Progress Energy Carolinas - Rate Discount for Energy Star Homes](#)
- [Randolph EMC - Energy Efficient Rate Discount Program](#)

Utility Rebate Program

- [Blue Ridge Mountain EMC - Residential Energy Efficiency Rebate Program](#)
- [City of New Bern Electric Department - Energy Management Rebate Program](#)
- [City of Statesville Electric Utility Department - Residential Energy Efficiency Rebate Program](#)
- [Four-County EMC - Residential Energy Efficiency Appliance Rebate Program](#)
- [Piedmont EMC - Residential Energy Efficient Heat Pump Rebate Program](#)
- [Progress Energy Carolinas - Home Advantage Builder Rebate Program](#)

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Rules, Regulations & Policies

Building Energy Code

- [North Carolina State Building Energy Codes](#)

Energy Standards for Public Buildings

- [Conservation of Energy and Water Use in State Buildings](#)
- [Asheville - Efficiency Standards for City Buildings](#)
- [Chapel Hill - Energy Conservation Requirements for Town Buildings](#)
- [Durham County - High Performance Building Policy](#)

Interconnection

- [Interconnection Standards](#)

Net Metering

- [North Carolina - Net Metering](#)

Renewables Portfolio Standard

- [Renewable Energy and Energy Efficiency Portfolio Standard](#)

Solar Access Law/Guideline

- [Chapel Hill - Land Use Management Ordinance](#)
- [Solar Access Laws](#)

Solar/Wind Permitting Standards

- [North Carolina Model Wind Ordinance](#)
- [Ashe County - Wind Energy System Ordinance](#)
- [Camden County - Wind Energy Systems Ordinance](#)
- [Currituck County - Wind Energy Systems Ordinance](#)
- [Kill Devil Hills - Wind Energy Systems Ordinance](#)
- [Watauga County - Wind Energy System Ordinance](#)

Alternative Fuel and Vehicle Policies

- [U.S. Department of Energy's Alternative Fuels Data Center](#) **EXIT DSIRE**

**RULES
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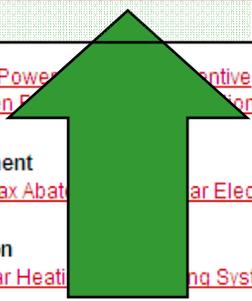
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- Property Tax Exemption**
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Renewable Energy Tax Credit (Personal)

Last DSIRE Review: 07/17/2008

Incentive Type: Personal Tax Credit

Eligible Renewable/Other Technologies: Passive Solar Space Heat, Solar Water Heat, Solar Space Heat, Solar Thermal Electric, Solar Thermal Process Heat, Photovoltaics, Wind, Biomass, Hydroelectric, Renewable Transportation Fuels, Spent pulping liquor, Solar Pool Heating, Daylighting, Ethanol, Methanol, Biodiesel

Applicable Sectors: Commercial, Residential, Multi-Family Residential

Amount: 35%

Maximum Incentive: \$1,400 - \$10,500 (varies by technology); \$2.5 million for commercial applications

Carryover Provisions: Single-family dwellings: excess credit may be carried forward five years; all other property: credit must be taken in five equal installments; allowable credit not to exceed 50% of taxpayer's liability for the year, reduced by the sum of all other credits.

Eligible System Size: No stated size limits for systems. Maximum of 50 kWh battery storage capacity per kW of hydro generator capacity (DC rated); maximum of 35 kWh battery storage capacity per kW for other technologies

Equipment/Installation Requirements: System must be new and in compliance with all applicable performance and safety standards. Specific equipment and installation requirements vary by technology.

Authority 1: [N.C. Gen. Stat. § 105-129.15 et seq.](#)

Date Enacted: 1977 (subsequently amended)

Effective Date: 1977

Expiration Date: 12/31/2010

Summary:

North Carolina offers a tax credit equal to 35% of the cost of eligible renewable energy property constructed, purchased or leased by a taxpayer and placed into service in North Carolina during the taxable year. The credit is subject to various ceilings depending on sector and the type of renewable-energy system. The following credit limits for various technologies and sectors apply:

- A maximum of \$3,500 per dwelling unit for residential active space heating, combined active space and domestic water-heating systems, and passive space heating;
- A maximum of \$1,400 per dwelling unit for residential solar water-heating systems, including solar pool-heating systems;
- A maximum of \$10,500 per installation for photovoltaic systems (also known as PV systems or solar-electric systems), wind-energy systems or certain other renewable-energy systems for residential use;
- A maximum of \$2.5 million per installation for all solar, wind, hydro and biomass applications for commercial or industrial facilities, including PV, daylighting, solar water-heating and space-heating technologies.

Renewable-energy equipment expenditures eligible for the tax credit include the cost of the equipment and associated design; construction costs; and installation costs less any discounts, rebates, advertising, installation-assistance credits, name-referral allowances or other similar reductions.

The allowable credit may not exceed 50% of a taxpayer's liability for the year, reduced by the sum of all other credits. Single-family homeowners who purchase and install a qualifying renewable-energy system must take the maximum credit amount allowable for the tax year in which the system is installed. If the credit is not used entirely during the first year, the remaining amount may be carried over for the next five years.

For all other taxpayers, the credit is taken in five equal installments beginning with the year in which the property is placed in service. If the credit is not used entirely during these five years, the remaining amount may be carried over for the next five years. The credit can be taken against franchise tax, corporate tax, or income tax but not against the gross premiums tax.

[SB 3 of 2007](#) amended North Carolina's renewable energy tax credit statute to allow a taxpayer who donates money to a tax-exempt nonprofit to help fund a renewable energy project to claim a tax credit. The donor may claim a share of the credit -- proportional to the project costs donated -- that the nonprofit could claim if the organization were subject to tax. [HB 2436 of 2008](#) applied this same mechanism to donations made to units of state and local governments.

Click the links below to access relevant 2008 tax forms and instructions from the N.C. Department of Revenue.



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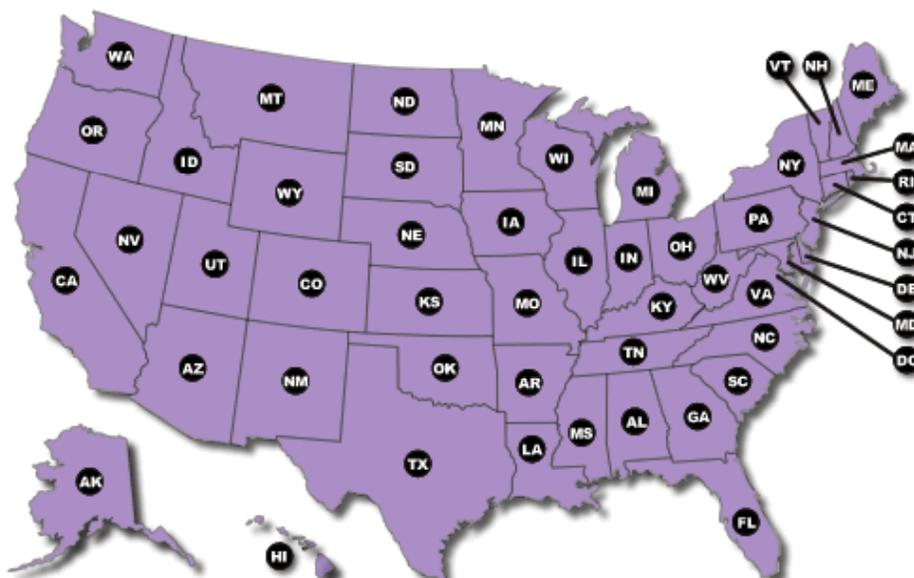
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Last Updated: 04/14/09

- **Energy Efficiency: Incentive Overview**
 - Federal Energy Efficiency Tax Credit
 - 30% up to \$1500 for eligible technologies
 - NC: Statewide Sales Tax Holiday
 - No sales tax on select, Energy Star Appliances during first weekend in November.
 - Utility Incentives
 - Usually rebates, very specific to local utilities, listed on DSIRE but check with the utility.



Search by Incentive Type

Select the database you would like to search.

- Renewable Energy Energy Efficiency

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- Bond Programs
- Building Energy Codes
- Contractor Licensing Requirements
- Corporate Tax Incentives
- Energy Standards for Public Buildings
- Equipment Certification Requirements
- Generation Disclosure Rules
- Grant Programs
- Green Building Incentive
- Green Power Purchasing/Aggregation Programs
- Industry Recruitment/Support
- Interconnection Standards
- Leasing/Lease Purchase Programs
- Line Extension Analysis Requirements
- Loan Programs
- Mandatory Utility Green Power Option
- Net Metering
- Personal Tax Incentives
- Portfolio Standards/Set Asides
- Production Incentive
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- Public Benefits Funds
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- Solar & Wind Access Laws
- Solar/Wind Permitting Standards



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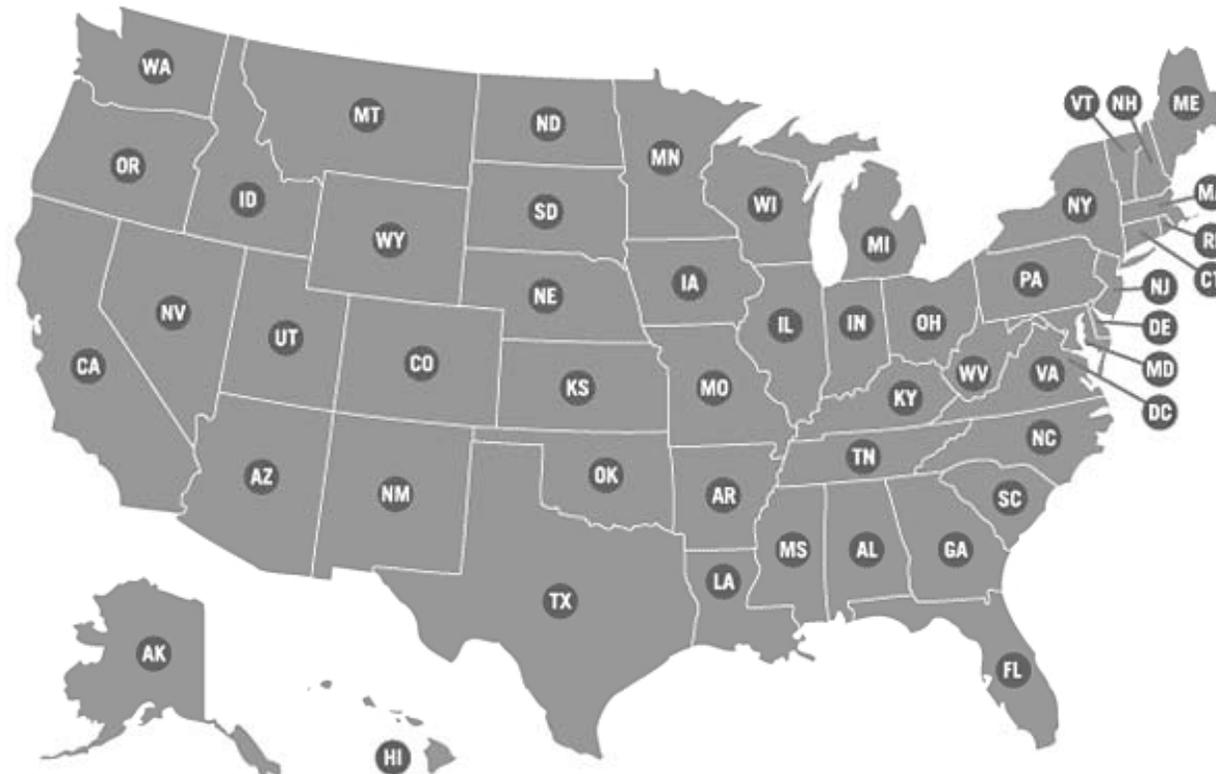
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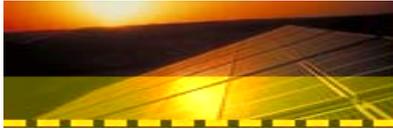
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