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## DIGEST

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HB 794 Original

2022 Regular Session

Jordan

**Abstract:** Authorizes a rebate for the cost of purchase and installation of a solar electric system on residential or commercial properties or other buildings located in La.

Proposed law authorizes a rebate for La. residents for the cost of purchase and installation of a solar electric system, hereinafter referred to as "system", on residential or commercial property or other buildings located in La. The rebate shall be allowed in newly constructed properties or other buildings with a system already installed or for systems purchased and installed at an existing property or other building. The amount of the rebate shall be equal to the actual cost of purchase and installation of the system.

Proposed law defines "cost of purchase" or "cost" as the reasonable and prudent costs for the equipment and installation of the solar electric or solar thermal systems but shall not include any lease management fee or any inducement to make a purchase, including rebates, prizes, or gift certificates.

Proposed law defines a "solar electric system" or "system" as a system consisting of photovoltaic panels with the primary purpose of converting sunlight to electrical energy and all equipment and apparatus necessary to connect, store, and process the electrical energy for connection to and use by an electrical load. "Solar electric system" shall include grid-connected net metering systems with or without battery backup, stand-alone alternating current (AC) systems, and stand-alone direct current (DC) systems.

Proposed law requires a La. resident to apply to the secretary of the Dept. of Revenue (DOR) for the rebate in a manner and on a form prescribed by the secretary. In order to claim the rebate, the applicant shall include proof of system installation, a copy of a contract signed by the taxpayer demonstrating payment or financing of the system, the serial number and model number of the system, and any other documentation required by administrative rule.

Proposed law requires the secretary to verify each applicant's eligibility for the rebate and to certify the list of eligible applicants and approved rebate amounts.

Proposed law authorizes the secretary to promulgate rules in accordance with present law (Administrative Procedure Act) deemed necessary to implement the provisions of proposed law, including rules related to the recapture of the rebate if an applicant is subsequently determined to be ineligible for the rebate.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:6361)