

Senator Curtis S. Bramble proposes the following substitute bill:

ELECTRIC ENERGY AMENDMENTS

2018 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Curtis S. Bramble

House Sponsor: Francis D. Gibson

LONG TITLE

General Description:

This bill modifies provisions relating to electric energy.

Highlighted Provisions:

This bill:

- ▶ modifies the periods during which installation of a residential photovoltaic energy system qualifies for a specified tax credit;
- ▶ modifies a provision relating to a corporate income tax credit for the installation of a residential energy system; and
- ▶ provides for the repeal of provisions relating to net metering of electricity.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

59-7-614, as last amended by Laws of Utah 2016, Third Special Session, Chapter 1

59-10-1014, as last amended by Laws of Utah 2017, Chapter 33

63I-1-254, as last amended by Laws of Utah 2016, Chapter 393



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Be it enacted by the Legislature of the state of Utah:

Section 1. Section **59-7-614** is amended to read:

**59-7-614. Renewable energy systems tax credits -- Definitions -- Certification --
Rulemaking authority.**

(1) As used in this section:

(a) (i) "Active solar system" means a system of equipment that is capable of:

(A) collecting and converting incident solar radiation into thermal, mechanical, or electrical energy; and

(B) transferring a form of energy described in Subsection (1)(a)(i)(A) by a separate apparatus to storage or to the point of use.

(ii) "Active solar system" includes water heating, space heating or cooling, and electrical or mechanical energy generation.

(b) "Biomass system" means a system of apparatus and equipment for use in:

(i) converting material into biomass energy, as defined in Section [59-12-102](#); and

(ii) transporting the biomass energy by separate apparatus to the point of use or storage.

(c) "Commercial energy system" means a system that is:

(i) (A) an active solar system;

(B) a biomass system;

(C) a direct use geothermal system;

(D) a geothermal electricity system;

(E) a geothermal heat pump system;

(F) a hydroenergy system;

(G) a passive solar system; or

(H) a wind system;

(ii) located in the state; and

(iii) used:

(A) to supply energy to a commercial unit; or

(B) as a commercial enterprise.

(d) "Commercial enterprise" means an entity, the purpose of which is to produce electrical, mechanical, or thermal energy for sale from a commercial energy system.

57 (e) (i) "Commercial unit" means a building or structure that an entity uses to transact
58 business.

59 (ii) Notwithstanding Subsection (1)(e)(i):

60 (A) with respect to an active solar system used for agricultural water pumping or a
61 wind system, each individual energy generating device is considered to be a commercial unit;
62 or

63 (B) if an energy system is the building or structure that an entity uses to transact
64 business, a commercial unit is the complete energy system itself.

65 (f) "Direct use geothermal system" means a system of apparatus and equipment that
66 enables the direct use of geothermal energy to meet energy needs, including heating a building,
67 an industrial process, and aquaculture.

68 (g) "Geothermal electricity" means energy that is:

69 (i) contained in heat that continuously flows outward from the earth; and

70 (ii) used as a sole source of energy to produce electricity.

71 (h) "Geothermal energy" means energy generated by heat that is contained in the earth.

72 (i) "Geothermal heat pump system" means a system of apparatus and equipment that:

73 (i) enables the use of thermal properties contained in the earth at temperatures well
74 below 100 degrees Fahrenheit; and

75 (ii) helps meet heating and cooling needs of a structure.

76 (j) "Hydroenergy system" means a system of apparatus and equipment that is capable
77 of:

78 (i) intercepting and converting kinetic water energy into electrical or mechanical
79 energy; and

80 (ii) transferring this form of energy by separate apparatus to the point of use or storage.

81 (k) "Office" means the Office of Energy Development created in Section [63M-4-401](#).

82 (l) (i) "Passive solar system" means a direct thermal system that utilizes the structure of
83 a building and its operable components to provide for collection, storage, and distribution of
84 heating or cooling during the appropriate times of the year by utilizing the climate resources
85 available at the site.

86 (ii) "Passive solar system" includes those portions and components of a building that
87 are expressly designed and required for the collection, storage, and distribution of solar energy.

88 (m) "Photovoltaic system" means an active solar system that generates electricity from
89 sunlight.

90 ~~[(m)]~~ (n) (i) "Principal recovery portion" means the portion of a lease payment that
91 constitutes the cost a person incurs in acquiring a commercial energy system.

92 (ii) "Principal recovery portion" does not include:

93 (A) an interest charge; or

94 (B) a maintenance expense.

95 ~~[(m)]~~ (o) "Residential energy system" means the following used to supply energy to or
96 for a residential unit:

97 (i) an active solar system;

98 (ii) a biomass system;

99 (iii) a direct use geothermal system;

100 (iv) a geothermal heat pump system;

101 (v) a hydroenergy system;

102 (vi) a passive solar system; or

103 (vii) a wind system.

104 ~~[(o)]~~ (p) (i) "Residential unit" means a house, condominium, apartment, or similar
105 dwelling unit that:

106 (A) is located in the state; and

107 (B) serves as a dwelling for a person, group of persons, or a family.

108 (ii) "Residential unit" does not include property subject to a fee under:

109 (A) Section 59-2-404;

110 (B) Section 59-2-405;

111 (C) Section 59-2-405.1;

112 (D) Section 59-2-405.2; or

113 (E) Section 59-2-405.3.

114 ~~[(p)]~~ (q) "Wind system" means a system of apparatus and equipment that is capable of:

115 (i) intercepting and converting wind energy into mechanical or electrical energy; and

116 (ii) transferring these forms of energy by a separate apparatus to the point of use, sale,
117 or storage.

118 (2) A taxpayer may claim an energy system tax credit as provided in this section

119 against a tax due under this chapter for a taxable year.

120 (3) (a) Subject to the other provisions of this Subsection (3), a taxpayer may claim a
121 nonrefundable tax credit under this Subsection (3) with respect to a residential unit the taxpayer
122 owns or uses if:

123 (i) the taxpayer:

124 (A) purchases and completes a residential energy system to supply all or part of the
125 energy required for the residential unit; or

126 (B) participates in the financing of a residential energy system to supply all or part of
127 the energy required for the residential unit;

128 (ii) the residential energy system is completed and placed in service on or after January
129 1, 2007; and

130 (iii) the taxpayer obtains a written certification from the office in accordance with
131 Subsection (7).

132 (b) (i) Subject to Subsections (3)(b)(ii) through ~~[(v)]~~ (iv) and, as applicable, Subsection
133 (3)(c) or (d), the tax credit is equal to 25% of the reasonable costs of each residential energy
134 system installed with respect to each residential unit the taxpayer owns or uses.

135 (ii) A tax credit under this Subsection (3) may include installation costs.

136 (iii) A taxpayer may claim a tax credit under this Subsection (3) for the taxable year in
137 which the residential energy system is completed and placed in service.

138 (iv) If the amount of a tax credit under this Subsection (3) exceeds a taxpayer's tax
139 liability under this chapter for a taxable year, the amount of the tax credit exceeding the
140 liability may be carried forward for a period that does not exceed the next four taxable years.

141 ~~[(v)]~~ (c) The total amount of tax credit a taxpayer may claim under this Subsection (3)
142 for a residential energy system, other than a photovoltaic system, may not exceed \$2,000 per
143 residential unit.

144 (d) The total amount of tax credit a taxpayer may claim under this Subsection (3) for a
145 photovoltaic system may not exceed:

146 (i) for a system installed on or after January 1, 2018 but on or before December 31,
147 2020, \$1,600;

148 (ii) for a system installed on or after January 1, 2021 but on or before December 31,
149 2021, \$1,200;

150 (iii) for a system installed on or after January 1, 2022 but on or before December 31,
151 2022, \$800; and

152 (iv) for a system installed on or after January 1, 2023 but on or before December 31,
153 2023, \$400.

154 ~~(c)~~ (e) If a taxpayer sells a residential unit to another person before the taxpayer
155 claims the tax credit under this Subsection (3):

156 (i) the taxpayer may assign the tax credit to the other person; and

157 (ii) (A) if the other person files a return under this chapter, the other person may claim
158 the tax credit under this section as if the other person had met the requirements of this section
159 to claim the tax credit; or

160 (B) if the other person files a return under Chapter 10, Individual Income Tax Act, the
161 other person may claim the tax credit under Section 59-10-1014 as if the other person had met
162 the requirements of Section 59-10-1014 to claim the tax credit.

163 (4) (a) Subject to the other provisions of this Subsection (4), a taxpayer may claim a
164 refundable tax credit under this Subsection (4) with respect to a commercial energy system if:

165 (i) the commercial energy system does not use:

166 (A) wind, geothermal electricity, solar, or biomass equipment capable of producing a
167 total of 660 or more kilowatts of electricity; or

168 (B) solar equipment capable of producing 2,000 or more kilowatts of electricity;

169 (ii) the taxpayer purchases or participates in the financing of the commercial energy
170 system;

171 (iii) (A) the commercial energy system supplies all or part of the energy required by
172 commercial units owned or used by the taxpayer; or

173 (B) the taxpayer sells all or part of the energy produced by the commercial energy
174 system as a commercial enterprise;

175 (iv) the commercial energy system is completed and placed in service on or after
176 January 1, 2007; and

177 (v) the taxpayer obtains a written certification from the office in accordance with
178 Subsection (7).

179 (b) (i) Subject to Subsections (4)(b)(ii) through (v), the tax credit is equal to 10% of the
180 reasonable costs of the commercial energy system.

- 181 (ii) A tax credit under this Subsection (4) may include installation costs.
- 182 (iii) A taxpayer may claim a tax credit under this Subsection (4) for the taxable year in
183 which the commercial energy system is completed and placed in service.
- 184 (iv) A tax credit under this Subsection (4) may not be carried forward or carried back.
- 185 (v) The total amount of tax credit a taxpayer may claim under this Subsection (4) may
186 not exceed \$50,000 per commercial unit.
- 187 (c) (i) Subject to Subsections (4)(c)(ii) and (iii), a taxpayer that is a lessee of a
188 commercial energy system installed on a commercial unit may claim a tax credit under this
189 Subsection (4) if the taxpayer confirms that the lessor irrevocably elects not to claim the tax
190 credit.
- 191 (ii) A taxpayer described in Subsection (4)(c)(i) may claim as a tax credit under this
192 Subsection (4) only the principal recovery portion of the lease payments.
- 193 (iii) A taxpayer described in Subsection (4)(c)(i) may claim a tax credit under this
194 Subsection (4) for a period that does not exceed seven taxable years after the date the lease
195 begins, as stated in the lease agreement.
- 196 (5) (a) Subject to the other provisions of this Subsection (5), a taxpayer may claim a
197 refundable tax credit under this Subsection (5) with respect to a commercial energy system if:
- 198 (i) the commercial energy system uses wind, geothermal electricity, or biomass
199 equipment capable of producing a total of 660 or more kilowatts of electricity;
- 200 (ii) (A) the commercial energy system supplies all or part of the energy required by
201 commercial units owned or used by the taxpayer; or
202 (B) the taxpayer sells all or part of the energy produced by the commercial energy
203 system as a commercial enterprise;
- 204 (iii) the commercial energy system is completed and placed in service on or after
205 January 1, 2007; and
- 206 (iv) the taxpayer obtains a written certification from the office in accordance with
207 Subsection (7).
- 208 (b) (i) Subject to Subsections (5)(b)(ii) and (iii), a tax credit under this Subsection (5)
209 is equal to the product of:
- 210 (A) 0.35 cents; and
211 (B) the kilowatt hours of electricity produced and used or sold during the taxable year.

212 (ii) A tax credit under this Subsection (5) may be claimed for production occurring
213 during a period of 48 months beginning with the month in which the commercial energy
214 system is placed in commercial service.

215 (iii) A tax credit under this Subsection (5) may not be carried forward or carried back.

216 (c) A taxpayer that is a lessee of a commercial energy system installed on a commercial
217 unit may claim a tax credit under this Subsection (5) if the taxpayer confirms that the lessor
218 irrevocably elects not to claim the tax credit.

219 (6) (a) Subject to the other provisions of this Subsection (6), a taxpayer may claim a
220 refundable tax credit as provided in this Subsection (6) if:

221 (i) the taxpayer owns a commercial energy system that uses solar equipment capable of
222 producing a total of 660 or more kilowatts of electricity;

223 (ii) (A) the commercial energy system supplies all or part of the energy required by
224 commercial units owned or used by the taxpayer; or

225 (B) the taxpayer sells all or part of the energy produced by the commercial energy
226 system as a commercial enterprise;

227 (iii) the taxpayer does not claim a tax credit under Subsection (4);

228 (iv) the commercial energy system is completed and placed in service on or after
229 January 1, 2015; and

230 (v) the taxpayer obtains a written certification from the office in accordance with
231 Subsection (7).

232 (b) (i) Subject to Subsections (6)(b)(ii) and (iii), a tax credit under this Subsection (6)
233 is equal to the product of:

234 (A) 0.35 cents; and

235 (B) the kilowatt hours of electricity produced and used or sold during the taxable year.

236 (ii) A tax credit under this Subsection (6) may be claimed for production occurring
237 during a period of 48 months beginning with the month in which the commercial energy
238 system is placed in commercial service.

239 (iii) A tax credit under this Subsection (6) may not be carried forward or carried back.

240 (c) A taxpayer that is a lessee of a commercial energy system installed on a commercial
241 unit may claim a tax credit under this Subsection (6) if the taxpayer confirms that the lessor
242 irrevocably elects not to claim the tax credit.

243 (7) (a) Before a taxpayer may claim a tax credit under this section, the taxpayer shall
244 obtain a written certification from the office.

245 (b) The office shall issue a taxpayer a written certification if the office determines that:

246 (i) the taxpayer meets the requirements of this section to receive a tax credit; and

247 (ii) the residential energy system or commercial energy system with respect to which
248 the taxpayer seeks to claim a tax credit:

249 (A) has been completely installed;

250 (B) is a viable system for saving or producing energy from renewable resources; and

251 (C) is safe, reliable, efficient, and technically feasible to ensure that the residential
252 energy system or commercial energy system uses the state's renewable and nonrenewable
253 energy resources in an appropriate and economic manner.

254 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
255 office may make rules:

256 (i) for determining whether a residential energy system or commercial energy system
257 meets the requirements of Subsection (7)(b)(ii); and

258 (ii) for purposes of a tax credit under Subsection (3) or (4), establishing the reasonable
259 costs of a residential energy system or a commercial energy system, as an amount per unit of
260 energy production.

261 (d) A taxpayer that obtains a written certification from the office shall retain the
262 certification for the same time period a person is required to keep books and records under
263 Section [59-1-1406](#).

264 (8) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
265 commission may make rules to address the certification of a tax credit under this section.

266 (9) A tax credit under this section is in addition to any tax credits provided under the
267 laws or rules and regulations of the United States.

268 Section 2. Section **59-10-1014** is amended to read:

269 **59-10-1014. Nonrefundable renewable energy systems tax credits -- Definitions --**
270 **Certification -- Rulemaking authority.**

271 (1) As used in this section:

272 (a) (i) "Active solar system" means a system of equipment that is capable of:

- 273 (A) collecting and converting incident solar radiation into thermal, mechanical, or
274 electrical energy; and
- 275 (B) transferring a form of energy described in Subsection (1)(a)(i)(A) by a separate
276 apparatus to storage or to the point of use.
- 277 (ii) "Active solar system" includes water heating, space heating or cooling, and
278 electrical or mechanical energy generation.
- 279 (b) "Biomass system" means a system of apparatus and equipment for use in:
- 280 (i) converting material into biomass energy, as defined in Section 59-12-102; and
281 (ii) transporting the biomass energy by separate apparatus to the point of use or storage.
- 282 (c) "Direct use geothermal system" means a system of apparatus and equipment that
283 enables the direct use of geothermal energy to meet energy needs, including heating a building,
284 an industrial process, and aquaculture.
- 285 (d) "Geothermal electricity" means energy that is:
- 286 (i) contained in heat that continuously flows outward from the earth; and
287 (ii) used as a sole source of energy to produce electricity.
- 288 (e) "Geothermal energy" means energy generated by heat that is contained in the earth.
- 289 (f) "Geothermal heat pump system" means a system of apparatus and equipment that:
- 290 (i) enables the use of thermal properties contained in the earth at temperatures well
291 below 100 degrees Fahrenheit; and
292 (ii) helps meet heating and cooling needs of a structure.
- 293 (g) "Hydroenergy system" means a system of apparatus and equipment that is capable
294 of:
- 295 (i) intercepting and converting kinetic water energy into electrical or mechanical
296 energy; and
297 (ii) transferring this form of energy by separate apparatus to the point of use or storage.
- 298 (h) "Office" means the Office of Energy Development created in Section 63M-4-401.
- 299 (i) (i) "Passive solar system" means a direct thermal system that utilizes the structure of
300 a building and its operable components to provide for collection, storage, and distribution of
301 heating or cooling during the appropriate times of the year by utilizing the climate resources
302 available at the site.
- 303 (ii) "Passive solar system" includes those portions and components of a building that

304 are expressly designed and required for the collection, storage, and distribution of solar energy.

305 (j) "Photovoltaic system" means an active solar system that generates electricity from
306 sunlight.

307 (k) (i) "Principal recovery portion" means the portion of a lease payment that
308 constitutes the cost a person incurs in acquiring a residential energy system.

309 (ii) "Principal recovery portion" does not include:

310 (A) an interest charge; or

311 (B) a maintenance expense.

312 (l) "Residential energy system" means the following used to supply energy to or for a
313 residential unit:

314 (i) an active solar system;

315 (ii) a biomass system;

316 (iii) a direct use geothermal system;

317 (iv) a geothermal heat pump system;

318 (v) a hydroenergy system;

319 (vi) a passive solar system; or

320 (vii) a wind system.

321 (m) (i) "Residential unit" means a house, condominium, apartment, or similar dwelling
322 unit that:

323 (A) is located in the state; and

324 (B) serves as a dwelling for a person, group of persons, or a family.

325 (ii) "Residential unit" does not include property subject to a fee under:

326 (A) Section 59-2-404;

327 (B) Section 59-2-405;

328 (C) Section 59-2-405.1;

329 (D) Section 59-2-405.2; or

330 (E) Section 59-2-405.3.

331 (n) "Wind system" means a system of apparatus and equipment that is capable of:

332 (i) intercepting and converting wind energy into mechanical or electrical energy; and

333 (ii) transferring these forms of energy by a separate apparatus to the point of use or

334 storage.

335 (2) A claimant, estate, or trust may claim an energy system tax credit as provided in
336 this section against a tax due under this chapter for a taxable year.

337 (3) For a taxable year beginning on or before December 31, [~~2021~~] 2023, a claimant,
338 estate, or trust may claim a nonrefundable tax credit under this section with respect to a
339 residential unit the claimant, estate, or trust owns or uses if:

340 (a) the claimant, estate, or trust:

341 (i) purchases and completes a residential energy system to supply all or part of the
342 energy required for the residential unit; or

343 (ii) participates in the financing of a residential energy system to supply all or part of
344 the energy required for the residential unit;

345 (b) the residential energy system is installed on or after January 1, 2007; and

346 (c) the claimant, estate, or trust obtains a written certification from the office in
347 accordance with Subsection (5).

348 (4) (a) For a residential energy system, other than a photovoltaic system, the tax credit
349 described in this section is equal to the lesser of:

350 (i) 25% of the reasonable costs, including installation costs, of each residential energy
351 system installed with respect to each residential unit the claimant, estate, or trust owns or uses;
352 and

353 (ii) \$2,000.

354 (b) Subject to Subsection (5)(d), for a residential energy system that is a photovoltaic
355 system, the tax credit described in this section is equal to the lesser of:

356 (i) 25% of the reasonable costs, including installation costs, of each system installed
357 with respect to each residential unit the claimant, estate, or trust owns or uses; or

358 (ii) (A) for a system installed on or after January 1, 2007, but on or before December
359 31, 2017, \$2,000;

360 (B) for a system installed on or after January 1, 2018, but on or before December 31,
361 [~~2018~~] 2020, \$1,600;

362 (C) for a system installed on or after January 1, [~~2019~~] 2021, but on or before
363 December 31, [~~2019~~] 2021, \$1,200;

364 (D) for a system installed on or after January 1, [~~2020~~] 2022, but on or before
365 December 31, [~~2020~~] 2022, \$800; and

366 (E) for a system installed on or after January 1, [~~2021~~] 2023, but on or before
367 December 31, [~~2021~~] 2023, \$400.

368 (c) (i) The office shall determine the amount of the tax credit that a claimant, estate, or
369 trust may claim and list that amount on the written certification that the office issues under
370 Subsection (5).

371 (ii) The claimant, estate, or trust may claim the tax credit in the amount listed on the
372 written certification that the office issues under Subsection (5).

373 (d) A claimant, estate, or trust may claim a tax credit under Subsection (3) for the
374 taxable year in which the residential energy system is installed.

375 (e) If the amount of a tax credit listed on the written certification exceeds a claimant's,
376 estate's, or trust's tax liability under this chapter for a taxable year, the claimant, estate, or trust
377 may carry forward the amount of the tax credit exceeding the liability for a period that does not
378 exceed the next four taxable years.

379 (f) A claimant, estate, or trust may claim a tax credit with respect to additional
380 residential energy systems or parts of residential energy systems for a subsequent taxable year
381 if the total amount of tax credit the claimant, estate, or trust claims does not exceed \$2,000 per
382 residential unit.

383 (g) (i) Subject to Subsections (4)(g)(ii) and (iii), a claimant, estate, or trust that leases a
384 residential energy system installed on a residential unit may claim a tax credit under Subsection
385 (3) if the claimant, estate, or trust confirms that the lessor irrevocably elects not to claim the tax
386 credit.

387 (ii) A claimant, estate, or trust described in Subsection (4)(g)(i) that leases a residential
388 energy system may claim as a tax credit under Subsection (3) only the principal recovery
389 portion of the lease payments.

390 (iii) A claimant, estate, or trust described in Subsection (4)(g)(i) that leases a
391 residential energy system may claim a tax credit under Subsection (3) for a period that does not
392 exceed seven taxable years after the date the lease begins, as stated in the lease agreement.

393 (h) If a claimant, estate, or trust sells a residential unit to another person before the
394 claimant, estate, or trust claims the tax credit under Subsection (3):

395 (i) the claimant, estate, or trust may assign the tax credit to the other person; and

396 (ii) (A) if the other person files a return under Chapter 7, Corporate Franchise and

397 Income Taxes, the other person may claim the tax credit as if the other person had met the
398 requirements of Section 59-7-614 to claim the tax credit; or

399 (B) if the other person files a return under this chapter, the other person may claim the
400 tax credit under this section as if the other person had met the requirements of this section to
401 claim the tax credit.

402 (5) (a) Before a claimant, estate, or trust may claim a tax credit under this section, the
403 claimant, estate, or trust shall obtain a written certification from the office.

404 (b) The office shall issue a claimant, estate, or trust a written certification if the office
405 determines that:

406 (i) the claimant, estate, or trust meets the requirements of this section to receive a tax
407 credit; and

408 (ii) the office determines that the residential energy system with respect to which the
409 claimant, estate, or trust seeks to claim a tax credit:

410 (A) has been completely installed;

411 (B) is a viable system for saving or producing energy from renewable resources; and

412 (C) is safe, reliable, efficient, and technically feasible to ensure that the residential
413 energy system uses the state's renewable and nonrenewable energy resources in an appropriate
414 and economic manner.

415 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
416 office may make rules:

417 (i) for determining whether a residential energy system meets the requirements of
418 Subsection (5)(b)(ii); and

419 (ii) for purposes of determining the amount of a tax credit that a claimant, estate, or
420 trust may receive under Subsection (4), establishing the reasonable costs of a residential energy
421 system, as an amount per unit of energy production.

422 (d) A claimant, estate, or trust that obtains a written certification from the office shall
423 retain the certification for the same time period a person is required to keep books and records
424 under Section 59-1-1406.

425 (6) A tax credit under this section is in addition to any tax credits provided under the
426 laws or rules and regulations of the United States.

427 (7) A purchaser of one or more solar units that claims a tax credit under Section

428 59-10-1024 for the purchase of the one or more solar units may not claim a tax credit under this
429 section for that purchase.

430 Section 3. Section 63I-1-254 is amended to read:

431 **63I-1-254. Repeal dates -- Title 54.**

432 (1) The language of Subsection 54-4-13.4(1)(a)(ii) after "do not exceed \$5,000,000 in
433 any calendar year" is repealed July 1, 2018.

434 (2) Subsection 54-7-13.5(2)(d) is repealed on December 31, 2019.

435 (3) Title 54, Chapter 15, Net Metering of Electricity, is repealed January 1, 2036.