

**Sec. 16a-14-3. Eligibility of solar energy heating or cooling systems for exemption under subsection (56) of section 12-81 of the General Statutes**

(a) **Criteria.** A “solar energy heating or cooling system” shall be deemed capable of offering a practical alternative to the use of conventional energy with regard to current technological feasibility and the climate of this state if it:

(1) constitutes any active system which complies with standards prepared by the National Bureau of Standards for the Department of Housing and Urban Development, “Intermediate Minimum Property Standards for Solar Heating and Domestic Hot Water Systems,” and including any amendments thereunto or revised editions thereof as may be adopted by said Department unless the Secretary of the Office of Policy and Management makes a written determination to the contrary, which determination shall be deemed a final decision for the purposes of section 4-183 of the General Statutes, or

(2) constitutes any active system which utilizes solar energy to provide heating or cooling to a building, and is comprised of the complete assembly of necessary equipment which supplies energy to the building in which it is installed, the primary purpose of such equipment to be the furnishing of thermal energy to meet part or all of such building’s heating and/or cooling and/or domestic hot water requirements.

(b) **Scope of exemption.** Eligible for exemption from the property tax in accordance with the provisions of subsection (56) of section 12-81 of the General Statutes are the collection, transfer and storage subsystems which, when combined and operating, supplement or supplant the output provided by a conventional heating or cooling system. A solar energy heating or cooling system may include such components as collectors, thermal storage device(s), energy transfer media and/or devices, and all valves and/or dampers, pumps and/or blowers, pipes and/or ducts, controls, heat exchangers, gaskets and hoses thereof necessary for the operating of the system.

(Effective July 3, 1980)