

**141.435 Definitions for KRS 141.435 to 141.437.**

As used in KRS 141.435 to 141.437:

- (1) "Active solar space-heating system" means a system that:
  - (a) Consists of solar energy collectors that collect and absorb solar radiation combined with electric fans or pumps to transfer and distribute that solar heat;
  - (b) May include an energy storage space-heating system to provide heat when the sun is not shining; and
  - (c) Is installed by a certified installer;
- (2) "Certified installer" means an installer who has satisfied the professional certification standards established by the North American Board of Certified Energy Practitioners (NABCEP) and who has been certified as a NABCEP Certified Solar PV Installer or a NABCEP Certified Solar Thermal Installer;
- (3) "Combined active solar space-heating and water-heating system" means a system that meets the requirements of both an active solar space-heating system and a solar water-heating system and is installed by a certified installer;
- (4) "Commonwealth" means the Commonwealth of Kentucky;
- (5) "Dwelling unit" includes a manufactured home as defined in KRS 100.348;
- (6) "Energy-efficient interior lighting system" means an interior lighting system that meets the maximum reduction in lighting power density requirements for the federal energy efficient commercial building deduction under 26 U.S.C. sec. 179D, as in effect December 31, 2007;
- (7) "Energy-efficient heating, cooling, ventilation, or hot water system" means a heating, cooling, ventilation, or hot water system that meets the requirements for the federal energy-efficient commercial building deduction under 26 U.S.C. sec. 179D, as in effect December 31, 2007;
- (8) "Energy-efficient windows and storm doors" means windows and storm doors that are:
  - (a) ENERGY STAR-labeled; and
  - (b) Certified by the National Fenestration Rating Council as meeting the North-Central U.S. climate zone performance standards for U-factor (nonsolar heat conductance), solar heat gain coefficient, air leakage, visible-light transmittance, and condensation resistance;
- (9) "ENERGY STAR" shall have the same meaning as in KRS 56.770;
- (10) "Installed cost" means the following, less any discounts, rebates, sales tax, installation-assistance credits, name-referral allowances, or other similar reductions:
  - (a) The purchase cost of equipment, components, and associated design; and
  - (b) Labor costs properly allocable to the on-site preparation, assembly, and original installation of the property, including piping or wiring to interconnect such property to the dwelling unit or commercial property;
- (11) "Passive solar space-heating system" means a system that:
  - (a) Takes advantage of the warmth of the sun through the use of design features

such as large south-facing windows and materials in the floors or walls that absorb warmth during the day and release that warmth at night;

- (b) Includes one (1) or more of the following designs:
    - 1. Direct gain which stores and slowly releases heat energy collected from the sun shining directly into the building and warming materials such as tile or concrete;
    - 2. Indirect gain which uses materials that are located between the sun and the living space such as a wall to hold, store, and release heat; or
    - 3. Isolated gain which collects warmer air from an area that is remote from the living space, such as a sunroom attached to a house, and the warmer air flows naturally to the rest of the house; and
  - (c) Meets the guidelines and technical requirements for passive solar design established by administrative regulation pursuant to KRS 141.436(7);
- (12) "Qualified energy property" means the following property that meets the performance, quality, and certification standards of and that would have been eligible for the federal tax credit for residential energy property expenditures under 26 U.S.C. sec. 25C, as it existed on December 31, 2007:
- (a) An electric heat pump water heater;
  - (b) An electric heat pump;
  - (c) A closed loop geothermal heat pump;
  - (d) An open loop geothermal heat pump;
  - (e) A direct expansion (DX) geothermal heat pump;
  - (f) A central air conditioner;
  - (g) A natural gas, propane, or oil furnace or hot water heater;
  - (h) A hot water boiler including outdoor wood-fired boiler units; or
  - (i) An advanced main air circulating fan;
- (13) "Solar photovoltaic system" means a system for electricity generation that:
- (a) Includes solar photovoltaic panels, structural attachments, electrical wiring, inverters for converting direct current output to alternating current, and appropriate controls and safety measures for output monitoring;
  - (b) Meets the requirements of Article 690 of the National Electrical Code;
  - (c) Uses solar photovoltaic panels and inverters that are rated and listed by Underwriters Laboratories; and
  - (d) Is installed by a certified installer;
- (14) "Solar water-heating system" means a system that:
- (a) Uses solar-thermal energy to heat water;
  - (b)
    - 1. Is an indirect pressurized glycol system that uses propylene glycol; or
    - 2. Is an indirect drainback system that uses distilled water or propylene glycol;
  - (c) Uses OG-100 solar thermal collectors that are:

1. Certified by the Solar Rating and Certification Corporation; and
  2. Covered by a manufacturer's warranty of not less than five (5) years;
- (d) Is installed by a certified installer; and
- (e) Is warranted by the certified installer for a period of not less than two (2) years;
- (15) "Upgraded insulation" means insulation with the following R-value ratings:
- (a) Attic insulation rated R-38 or higher;
  - (b) Exterior wall, crawl space, and basement exterior wall insulation rated R-13 or higher; and
  - (c) Floor insulation rated R-19 or higher; and
- (16) "Wind turbine" or "wind machine" means a turbine or machine used for generating electricity that:
- (a) Is certified as meeting the United States Wind Industry Consensus Standards developed by the American Wind Energy Association in partnership with the United States Department of Energy;
  - (b) Is covered by a manufacturer's warranty of not less than five (5) years;
  - (c) Is in compliance with all relevant building codes, height restriction variances, other special code requirements, and zoning ordinances;
  - (d) Has been installed in accordance with all building codes and all permits were received prior to the start of construction and installation;
  - (e) Is in compliance with all applicable Federal Aviation Administration regulations;
  - (f) Meets all requirements of Article 705 of the National Electrical Code for electrical components and installations; and
  - (g) Is rated and listed by Underwriters Laboratories.

**Effective:** February 25, 2010

**History:** Repealed and reenacted 2010 Ky. Acts ch. 5, sec. 11, effective February 25, 2010. -- Created 2008 Ky. Acts ch. 139, sec. 11, effective July 15, 2008.

**Legislative Research Commission Note (2/25/2010).** 2010 Ky. Acts ch. 5, sec. 28, provides that the repeal and reenactment of this section in that Act "shall apply retroactively to July 15, 2008."

**Legislative Research Commission Note (7/15/2008).** 2008 Ky. Acts ch. 139, sec. 26, provides that this section "shall apply to taxable periods beginning after December 31, 2008."