

DSIRE

Database of State Incentives for Renewables & Efficiency



9/23/09



Louisiana

Incentives/Policies for Renewables & Efficiency

Solar Energy System Exemption

Last DSIRE Review: 01/20/2009

Incentive Type: Property Tax Exemption

State: Louisiana

Eligible: Passive Solar Space Heat, Solar Water Heat, Solar Space Heat, Photovoltaics,

Renewable/Other: Solar Pool Heating

Technologies:

Applicable Sectors: Residential

Amount: 100%

Max. Limit: None

Authority 1: [La. R.S. 47:1706](#)

Summary:

In Louisiana, any equipment attached to an owner-occupied residential building or swimming pool as part of a solar energy system is considered personal property that is exempt from ad valorem taxation. The value of a solar energy system will not be included in the assessment of such buildings or swimming pools.

A solar energy system is defined as "any device that uses the heat of the sun as its primary energy source and is used to heat or cool the interior of a structure or swimming pool, or to heat water for use within a structure or swimming pool." Solar energy systems include but are not limited to systems utilizing solar collectors, solar cells and passive roof ponds.

Contact:

Public Information - LA DOR

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