RESOLUTION NO. 2010-30

A RESOLUTION AUTHORIZING A SALES AND USE TAX REBATE FOR RENEWABLE ENERGY COMPONENTS

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY AND COUNTY OF BROOMFIELD, COLORADO:

Section 1. A sales and use tax rebate for renewable energy components is hereby authorized as follows:

(A) Any person that, after the passage of this resolution, but prior to January 1, 2015, purchases components used in the production of two megawatts or less of alternating current electricity from a renewable energy source, including but not limited to wind, or components used in solar thermal systems may apply for a rebate of the sales and/or use tax assessed on such components. Application for such rebate shall be made within six months of the purchase and in the manner determined by the finance director. Availability of the rebate shall be based upon the provision of documentation by the taxpayer as necessary to determine the components are used in the production of alternating current electricity from a renewable energy source and comply with the definitions of such components as provided in this section.

(B) For purposes of the rebate provided for in subsection (A):

(1) Components used in solar thermal systems shall include but not be limited to: solar collectors, tanks for storage of gases or liquids that have been heated or cooled by solar-generated energy, pumps, impellers, fans, heat exchangers, support structures, racks and foundations and any other system components such as piping, valves, gauges, fittings, insulations and controls for any components.

(2) Components used in the production of alternating current electricity from a renewable energy source shall include but shall not be limited to: wind turbines, rotors and blades, solar modules, trackers, generating equipment, support structures or racks, inverters, towers and foundations, balance of system components such as wiring, control systems, switchgears, and generator step-up transformers and concentrating solar power components that include, but are not limited to, mirrors, plumbing and heat exchangers. Components shall not include any components beyond the point of generator step-up transformers located at the production site, labor, energy storage devices, or remote monitoring systems.

Section 2. Although intended to remain in effect through 2014, this rebate program may be terminated or amended by City Council prior to that date.

Section 3. This resolution is effective upon its approval by the City Council.

APPROVED on February 9, 2010.

THE CITY AND COUNTY OF BROOMFIELD, COLORADO

_____
Mayor

ATTEST:

_____
City and County Clerk

APPROVED AS TO FORM:

_____
City & County Attorney