

By: Senator(s) Harvey

To: Finance

SENATE BILL NO. 2630

1 AN ACT TO AUTHORIZE A REBATE TO CONTRACTORS WHO BUILD CERTAIN
2 RESIDENCES THAT SCORE 86 POINTS OR MORE ON THE NATIONAL UNIFORM
3 HOME ENERGY RATING SYSTEM SCALE OF ENERGY EFFICIENCY; TO PROVIDE
4 THAT THE AMOUNT OF THE REBATE SHALL BE FIFTY PERCENT OF THE AMOUNT
5 OF THE SALES TAX THAT WAS LEVIED AND COLLECTED ON THE SALE OF THE
6 MATERIALS PURCHASED BY THE CONTRACTOR AND USED IN THE CONSTRUCTION
7 OF THE RESIDENCE; TO REQUIRE THE TESTING AND CERTIFICATION OF THE
8 ENERGY EFFICIENCY OF SUCH RESIDENCES; AND FOR RELATED PURPOSES.

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

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11 SECTION 1. (1) As used in this section:

12 (a) "Accredited HERS organization" means Energy Rated
13 Homes of Mississippi or other organizations that are accredited by
14 the Energy Division of the Department of Economic and Community
15 Development to test homes and certify scores on the national
16 uniform HERS scale of energy efficiency.

17 (b) "HERS" means Home Energy Rating System.

18 (c) "Qualified residence" means any building
19 constructed as a residence that is intended to be occupied by four
20 (4) families or less.

21 (2) A contractor who builds a qualified residence that
22 scores eighty-six (86) points or higher on the national uniform
23 HERS scale of energy efficiency as recognized by the United States
24 Department of Energy and the Energy Division of the Mississippi
25 Department of Economic and Community Development, shall be
26 entitled to receive a rebate in the amount of fifty percent (50%)
27 of the amount of the sales tax that was levied and collected on
28 the sale of the materials purchased by the contractor and used in
29 the construction of the qualified residence.

30 (3) An accredited HERS organization shall conduct diagnostic

31 tests on the qualified residence to determine the energy
32 efficiency rating of such residence. Upon completion of the
33 diagnostic tests, the accredited HERS organization shall issue a
34 certificate that certifies the points that the qualified residence
35 scores on the national uniform HERS scale of energy efficiency as
36 a result of the diagnostic tests. The certificate shall also list
37 the name of the contractor, the address of the qualified
38 residence, the name of the rater and the date of the
39 certification.

40 (4) The contractor shall submit the certificate to the State
41 Tax Commission, together with documentation satisfactory to the
42 State Tax Commission of the amount of sales tax levied and
43 collected on the materials purchased by the contractor and used in
44 the construction of the qualified residence. Upon a finding by
45 the State Tax Commission that the certificate and the
46 documentation submitted are proper sufficient, and that the
47 certificate indicates that the qualified home scored eighty-six
48 (86) points or higher on the national uniform HERS scale of energy
49 efficiency as recognized by the United States Department of Energy
50 and the Energy Division of the Mississippi Department of Economic
51 and Community Development, the contractor shall be paid the amount
52 of the rebate to which he is entitled.

53 SECTION 2. This act shall take effect and be in force from
54 and after July 1, 1999.