

# Are photovoltaic panels classified as civil or public



## Overview

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In PLR 202208005, the IRS ruled that a solar energy facility will not be considered public utility property (PUP) because its rates are fixed and not determined on a cost-of-service, rate-of-return basis. Taxpayer is a public utility that sells electric energy with rates. Any covenant, restriction, or condition contained in any deed, contract, security instrument, or other instrument affecting the transfer or sale of, or any interest in, real property, and any provision of a governing document, as defined in Section 4150 or 6552, that effectively prohibits or. Energy facility permitting is usually a state or local jurisdiction function, unless the facility is constructed on federal land or involves other federal action. Many states have agencies, administrative boards, or councils that have jurisdiction over the approval. In 2011, California adopted a Renewable Portfolio Standard (RPS) requiring that at least one-third of the state's electricity come from clean energy sources by 2020. The California RPS program was established in 2002 by Senate Bill (SB) 1078 (Sher, 2002) with the initial requirement that 20% of. The State's Building Standards Code maintains fire/roof classification requirements for roof structures, and specific requirements regarding fire/roof classification of solar PV panels. Taxpayer is a public utility that sells electric energy with rates regulated by Commission.

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### **Solar Generation as Public Utility Property -- Lucasys**

The designation of generation equipment as public utility property has several important implications, all of which impact how utilities treat the property for tax purposes.

### **IRS rules that solar energy facility is not public utility property**

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### **California Civil Code section 714 (2025)**

This section does not apply to provisions that impose reasonable restrictions on solar energy systems. However, it is the policy of the state to promote and encourage the use of solar ...

## Solar Energy Toolkit: Solar PV Construction: Codes

Solar installations must meet the permitting and inspection requirements for U.S. construction projects, which have been developed and refined over many decades. These ...



## Code Requirements for Solar Photovoltaic (PV) Systems

UL 1703, Standard for Flat-Plate Photovoltaic Modules and Panels, is often used for determining the fire/roof classification and listing/certification of solar PV panels.

## Policies and Regulations , US EPA

This page describes the patchwork of federal, state, and local policies and regulations pertaining to renewable energy systems that impact project development.



## Solar Permitting Guidebook 4th Edition

The law establishes the right of homeowners and businesses to access sunlight in order to generate solar



energy, limits the ability of local governments and homeowner associations (HOAs) ...

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## New York Solar Guidebook

A solar PV module or "solar panel" is an electrical generation device that produces DC current when exposed to sunlight. Most modules consist of 60-72 small, conjoined solar cells, an aluminum frame, ...



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## Restrictions and Barriers to Renewable Energy in Local Zoning ...

Local zoning ordinances use a range of approaches to restrict or ban renewable energy systems of different types. These approaches are categorized below, with more information and specific ...

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## Policies and Regulations , US EPA

State Solar Carve-Out Programs  
Solar Interconnection Standards &

Policies Understanding Electricity Market Frameworks & Policies Electric utilities in the United States operate under a variety of market structures, depending upon the states in which they operate. Some states allow market competition for retail energy supply to electricity customers. This trend is called deregulation or restructuring or retail choice. Utilities in deregulated markets are prohibited from gener See more on epa.gov EY US Tax News Update

### FLEXIBLE SETTING OF MULTIPLE WORKING MODES



## IRS rules that solar energy facility is not public utility property - EY

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## Permitting and Land Use , The Law of Solar Guide

Explore the essential permitting and land use requirements for constructing solar energy facilities, including state and local siting authority, regulatory approvals, and potential challenges.

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