

COMPARITIVE ANALYSIS BY STATE OF TAXATION OF UTILITY-SCALE WIND PROJECTS



Presenter

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Chris is working to find policy tools from states with large amounts of wind power, which could be applicable to future wind efforts in Virginia.

This project analyzes various existing tax structures for utility-scale wind power projects in the United States and presents options for the Rocky Forge wind power plant in Botetourt County, Virginia – which may become the first utility-scale wind project in the Commonwealth. In order to complete this analysis, three states were studied and used as reference –

Texas, Iowa and North Carolina. These states have set structures for wind project taxation that may be applicable to the Rocky Forge project. In this study, wind projects that have a generating capacity ranging between 60 and 100 megawatts were considered, as this is comparable to the capacity of the Rocky Forge Wind project. The means by which

selected wind power projects are taxed in each of the states considered was examined. An analysis informed by the current state of taxation will be utilized as a taxation scheme in Botetourt County is developed. This analysis will also be useful as future wind power plants are developed in Virginia.