# 2024 ANNUAL SUMMARY

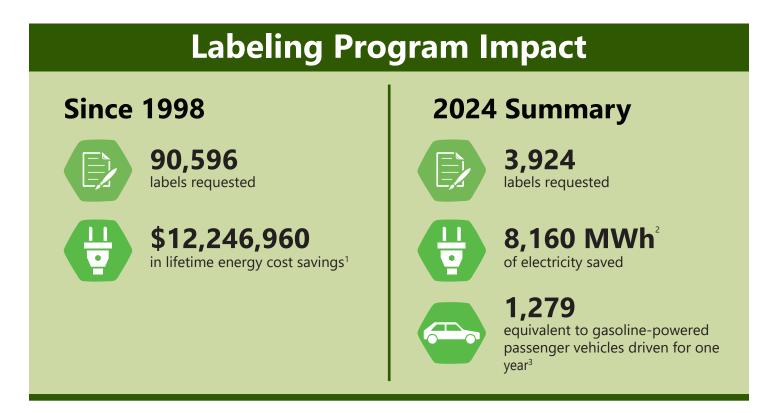
## **Energy Efficient Manufactured Homes Labeling Program**

The Energy Efficient Manufactured Homes Labeling Program was created by the General Assembly in 1992. Originally managed by the South Carolina Department of Labor, Licensing, and Regulation, the State Energy Office assumed the responsibility of managing the program in 1998.

### Labeling Program

With the support of the State Energy Office, South Carolina was a pioneer in promoting manufactured home energy efficiency with the creation of state-level standards since the 1990s. The program has been popular not only with home buyers but also with citizens and organizations concerned with the environment and energy use. The state's utilities benefit, particularly when energy suppliers are trying to reduce peak usage during the winter and the state's hot summers.

If the energy efficiency criteria are met and verified, the manufacturer who constructed the home may request labels from the State Energy Office. The manufacturer places the labels onto the electrical panel of the qualified home and places a notice in the window nearest the front door.



<sup>1</sup> In 2011, the Energy Office developed a Savings & Benefits Matrix to allow tracking, calculating, and reporting of all the various impact metrics requested by the US DOE, including fuel-specific energy savings, energy cost savings, and environmental impacts.

<sup>2</sup> MWh stands for megawatt hour and is used to measure electric output.

<sup>3</sup> Environmental Protection Agency (EPA)'s Greenhouse Gas (GHG) Equivalencies Calculator.

# Implementation of Energy Efficient Manufactured Homes Incentive Programs

Established in 2008, the Energy Efficient Manufactured Homes Incentive Program provided potential homebuyers the opportunity to qualify for tax incentives and relief from sales taxes on the purchase of an ENERGY STAR energy-efficient manufactured home.

### \$750 ENERGY STAR Tax Credit Incentive

Under S.C. Code Ann. § 48-52-870, a \$750 nonrefundable income tax credit was available for any person who purchased a qualified energy-efficient manufactured home for use in South Carolina. From July 1, 2009 to July 1, 2024, the State Energy Office approved 1,045 applications from qualified homebuyers, accounting for over \$780,000 in income tax savings and a total \$18.5M in lifetime energy cost savings.

2024 Summary

applications approved

in income tax savings

\$51,750

**69** 

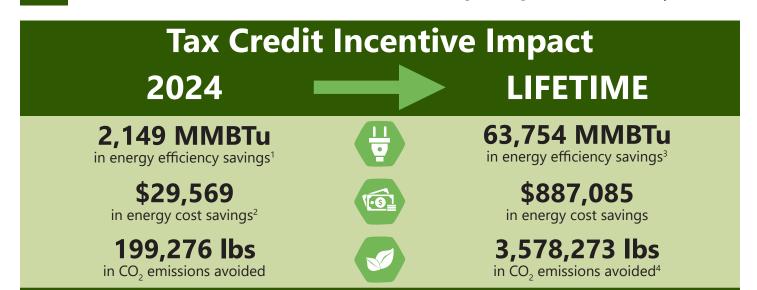
#### **Sales Tax Incentive**

Under S.C. Code Ann. § 12-36-2110 (B), an individual who purchases a qualified energy-efficient manufactured home is exempt from sales tax in excess of \$300. However, energy-efficient manufactured homes purchased from July 1, 2009 to July 1, 2024 were exempt from any sales tax.



**65%** of the 3,501 manufactured homes shipped to South Carolina in 2024 were ENERGY STAR energy-efficient manufactured homes

\$1,050,300 sales tax savings for homebuyers in 2024



<sup>1</sup> Calculations are based on the most recent US Energy Information Agency data (2015) for residential energy use based on square footage of homes. MMBtu stands for Metric Million British Thermal Unit and is a unit used to measure heat content or energy value. The South Carolina Energy Office made the very conservative assumption that the ENERGY STAR home would save only 15 percent of the energy used by the average home of approximately the same square footage.

<sup>2</sup> Cost savings are based on an average cost per kilowatt-hours of electricity as reported by the US Energy Information Agency <sup>3</sup> The expected lifetime of a new manufactured home is conservatively estimated at 30 years based on information supplied by the Systems Building Research

Alliance. <sup>4</sup> Calculations are based on an estimated 143.47 pounds of CO<sub>2</sub> emitted per MMBtu of energy used.



Office of Regulatory Staff | Energy Office | 1901 Main Street | Suite 1500 | Columbia, SC 29201