

STATE OF NORTH CAROLINA

COUNTY OF WAKE

NORTH CAROLINA FARM
BUREAU MUTUAL INSURANCE
COMPANY, INC.,

Petitioner,

v.

NORTH CAROLINA
DEPARTMENT OF REVENUE,

Respondent.

GENERAL COURT OF
JUSTICE SUPERIOR
COURT DIVISION
20 CVS 10244

MOTION FOR LEAVE TO
FILE AMICUS BRIEF

TO THE HONORABLE NORTH CAROLINA SUPERIOR COURT:

The North Carolina Sustainable Energy Association (“NCSEA”) respectfully moves this Court, pursuant to Rule 7.14 of the North Carolina Business Court Rules, for leave to file an amicus curiae brief in support of Plaintiff-Petitioner North Carolina Farm Bureau Mutual Insurance Company, Inc. (“Farm Bureau”). NCSEA conditionally files its amicus brief attached to this Motion. In support of this Motion, NCSEA shows the Court as follows:

Nature of NCSEA’s Interest

NCSEA was an active participant in the legislative process that led to the adoption of S.L. 2009-548 (House Bill 512), 2009 N.C. Sess. Laws

("H.B. 512") which, among other things, amended North Carolina's renewable energy investment tax credit ("REITC") to allow the credit to be taken against the gross premiums tax. As an advocate for sustainable energy opportunities and solutions, NCSEA has an interest in ensuring that the laws governing North Carolina's energy policy are executed and interpreted in a manner consistent with the intent of the laws.

Issues to Be Addressed in the Amicus Curiae Brief

The issues to be addressed in NCSEA's amicus curiae brief are (1) the intent of the legislature in adopting H.B. 512, (2) the motivations behind the need to allow the REITC to be used against gross premiums taxes, (3) the intended and actual impacts of H.B. 512 on North Carolina's renewable energy economy, and (4) other helpful and relevant information to this Court.

Movant's Position on the Issues

NCSEA wishes to inform the Court of the intent, history, and impact of H.B. 512 because such an understanding should reveal the ways in which the North Carolina Department of Revenue, along with the Administrative Law Judge, misunderstand and misapply the

relevant law to deny tax credits that were, in fact, utilized properly and as the General Assembly intended.

Reasons Why an Amicus Brief Will Aid the Court

The Court would be helped by benefit and guidance of information that would place the dispute before it in the broader context of North Carolina's energy policy. NCSEA's brief will aid this Court by informing it of relevant circumstances and helpful background information.

Conclusion

For the foregoing reasons and for those stated in the supporting brief, NCSEA respectfully requests that this Court grant this motion for leave to file the attached amicus curiae brief.

Respectfully submitted this 25th Day of January, 2021.

/s/ Peter H. Ledford
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CERTIFICATE OF SERVICE

I, the undersigned, do hereby certify that the foregoing document has been filed with the North Carolina Business Court's electronic filing system, which will effect service to all parties and counsel of record in accordance with BCR 3.9(a).

This the 25th Day of January, 2021.

/s/ Peter H. Ledford
Peter H. Ledford