



2023 Annual Summary

Implementation of Energy Efficient Manufactured Homes Incentive Programs

Section 48-52-870, Code of Laws of South Carolina

Energy Efficient Manufactured Homes Incentive Program

In 2008, the Energy Efficient Manufactured Homes Incentive Program was established under Section 48-52-870 of the South Carolina Code of Laws. This incentive includes a \$750 nonrefundable state income tax credit for eligible homebuyers.

2023 Summary

	119 applications approved
	1,376 MMBTu ¹ in yearly savings
	\$48,099 ² in yearly cost savings
	197,453 lbs. of CO ₂ emissions avoided
	41,288 MMBTu ³ in lifetime energy savings
	\$1,442,983 in lifetime cost savings
	5,923,602 lbs ⁴ of lifetime CO ₂ emissions avoided

\$750 ENERGY STAR Tax Credit Incentive Summary



1,045

approved applications since 2010



\$18.5M

approved applications since 2010

2023 Incentive Program Impact

Data from the Systems Building Research Alliance (Alliance), the entity which tracks ENERGY STAR manufactured homes for the federal government, indicates that approximately 2,500 ENERGY STAR manufactured homes were produced for sale or installation in South Carolina in 2023. The Alliance also reports that a total of 4,077 homes were shipped to the state by the end of 2023, meaning that ENERGY STAR homes shipped to South Carolina retailers represent approximately 61% of the market. It may be assumed that of the 2,500 ENERGY STAR homes that were produced for sale or installed in South Carolina.

The Manufactured Housing Institute of South Carolina (MHISC) estimates the average sales tax for an ENERGY STAR manufactured home would be \$300. Therefore, it is estimated South Carolinians saved approximately \$750,000 in sales tax for 2023.

¹Calculations 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.

²Cost savings are based on an average cost per kilowatt-hours of electricity as reported by the US Energy Information Agency

³The expected lifetime of a new manufactured home is conservatively estimated at 30 years based on information supplied by the Systems Building Research Alliance.

⁴Calculations are based on an estimated 143.47 pounds of CO₂ emitted per MMBtu of energy used.

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 Energy Office assumed the responsibility of managing the program in 1998.



86,572 labels

requested since 1998

\$8,002,806

in lifetime energy cost savings²

Labeling Program

If the energy efficiency criteria is met, the manufacturer who constructed the home may request labels from the Energy Office. By law, if the efficiency level is verified, the manufacturer must place the labels onto the electrical panel of the qualified home and place a notice in the window nearest the front door.

Sales Tax Incentive

The label serves as a resource for the potential home buyer, explaining that the home qualifies for a sales tax incentive. The individual who purchased the energy-efficient manufactured home is exempt from paying any sales tax in excess of \$300.

2023 Labeling Program Impact

With the support of the Energy Office, South Carolina has been 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 citizens and organizations concerned with the environment and energy use. The state's utilities benefit, particularly during periods when energy suppliers are trying to reduce peak usage during the winter and the state's hot summers.

More specifically, based on the 2,639 labels requested in 2023, the Energy Office estimates that 5,526 megawatt-hours of electricity was saved. This is equivalent to avoiding 859 passenger vehicles driven for one year.¹

¹ Environmental Protection Agency (EPA)'s Greenhouse Gas (GHG) Equivalencies Calculator.

² 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, and production, energy cost savings, and environmental impacts.

³ MWh stands for megawatt hour and is used to measure electric output.

2023 Summary



2,639¹
labels requested in 2023



5,526 MWh³
of electricity saved



859
equivalent to gasoline-
powered passenger vehicles
driven for one year