ENERGY EFFICIENCY AND RENEWABLE ENERGY TAX INCENTIVES
FEDERAL AND STATE ENERGY TAX PROGRAMS

JEROME L. GARCIANO

JANUARY 2014
Renewable Energy and Green Building Tax Incentives
Federal and State Energy Tax Programs

Jerome L. Garciano
January 2014

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Introduction to
KLEIN HORNIG LLP

Klein Hornig LLP is one of the nation’s premier law firms concentrating on structuring, managing and closing complex real estate and financing transactions in affordable housing, community development and renewable energy, including transactions utilizing a wide variety of tax credits and other tax and financial incentives. With offices in Boston and Washington, DC, the firm’s attorneys represent developers, lenders, investors and governmental agencies involved in renewable energy and infrastructure projects. These clients engage in a wide range of activities in the green building and renewable energy sectors including acquiring, managing, investing in and providing financing for renewable energy and green building projects. Our experience and expertise allow us to provide value-added service in many different areas of alternative energy, including solar, green building, wind and other energy-efficient technologies.

Jerome L. Garciano is an associate at Klein Hornig whose practice includes working with many types of tax credits and similar incentives, including assisting developers and investors utilizing green development, energy tax credits and other financial tools.

This volume presents certain federal and state tax incentives promoting the renewable energy and energy efficiency industries. Each section outlines the basic features and regulatory requirements for a tax program which provides financial incentives for clean technology development through renewable energy and energy efficiency projects. For additional assistance with these tax incentives please contact Jerome Garciano at 617-224-0623 (jgarciano@kleinhornig.com). For copies or updates to this outline please contact Brenna Chaplain at 617-224-0615 (bchaplain@kleinhornig.com)

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### Summary Chart of Federal/State Renewable Energy and Green Building Tax Incentives - January 2014

#### (Western U.S.)

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Status</th>
<th>Incentive Title</th>
<th>Technology</th>
<th>Tax</th>
<th>Type</th>
<th>Taxpayer</th>
<th>Period (yrs)</th>
<th>Amount</th>
<th>Maximum</th>
<th>Expiration</th>
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<td>00.01 Federal</td>
<td>§45</td>
<td>Renewable Electricity Production</td>
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<td>Credit</td>
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<td>§48</td>
<td>Investment In Energy Property</td>
<td>Fuel cell</td>
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<td>Credit</td>
<td>Owner</td>
<td>5</td>
<td>30%</td>
<td>$1,500-0.5 kw</td>
<td>2016</td>
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<td>Investment In Advanced Energy Property</td>
<td>Solar Electric</td>
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<td>Credit</td>
<td>Investor</td>
<td>-</td>
<td>30%</td>
<td>$30 million</td>
<td>2013</td>
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<td>00.04 Federal</td>
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<td>Qualifying Alternative Fuel Vehicle Refueling Property</td>
<td>Alternative Fuel</td>
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<td>Credit</td>
<td>Owner</td>
<td>-</td>
<td>30%</td>
<td>$30,000</td>
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<td>00.05 Federal</td>
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<td>Certain Alternative Fuels</td>
<td>Ethanol</td>
<td>Income</td>
<td>Credit</td>
<td>Producer</td>
<td>-</td>
<td>10%</td>
<td>$1.01/gal</td>
<td>2011</td>
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<td>§40A</td>
<td>Biodiesel Fuels</td>
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<td>Income</td>
<td>Credit</td>
<td>Producer</td>
<td>-</td>
<td>$1.00/gal</td>
<td>15 million gallons</td>
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<td>00.07 Federal</td>
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<td>Plug-In Electric Vehicles</td>
<td>Electric Vehicle</td>
<td>Income</td>
<td>Credit</td>
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<td>10%</td>
<td>$2,500</td>
<td>2011</td>
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<td>00.08 Federal</td>
<td>§30D</td>
<td>New Qualifying Plug-In Electric Drive Motor Vehicles</td>
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<td>Credit</td>
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<td>-</td>
<td>10%</td>
<td>$2,500</td>
<td>2013</td>
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<td>00.09 Federal</td>
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<td>Credit</td>
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<td>-</td>
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<td>00.10 Federal</td>
<td>§45L</td>
<td>New Energy Efficient Homes</td>
<td>Energy Efficiency</td>
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<td>Credit</td>
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<td>$2,500</td>
<td>2013</td>
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<td>00.11 Federal</td>
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<td>Energy Efficient Appliances (Dishwashers)</td>
<td>Energy Efficiency</td>
<td>Income</td>
<td>Credit</td>
<td>Manufacturer</td>
<td>-</td>
<td>50-75%</td>
<td>4% gross receipts</td>
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<td>Energy Efficient Commercial Buildings</td>
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<td>100%</td>
<td>$1.80/SF</td>
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<td>Deduction</td>
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<td>200% DB</td>
<td>-</td>
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<td>§168(c)(3)</td>
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<td>Deduction</td>
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<td>200% DB</td>
<td>-</td>
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<td>Deduction</td>
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<td>-</td>
<td>2016</td>
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<td>Various</td>
<td>Energy Research</td>
<td>Income</td>
<td>Credit</td>
<td>Researcher</td>
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<td>20%</td>
<td>-</td>
<td>2009</td>
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<td>00.18 Federal</td>
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<td>New Clean Renewable Energy Bonds</td>
<td>Biomass</td>
<td>Income</td>
<td>Credit</td>
<td>Holder</td>
<td>-</td>
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<td>-</td>
<td>Limit</td>
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<td>00.19 Federal</td>
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<td>Wind</td>
<td>Income</td>
<td>Credit</td>
<td>Holder</td>
<td>-</td>
<td>0% interest</td>
<td>-</td>
<td>Limit</td>
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<td>00.20 Federal</td>
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<td>New Clean Renewable Energy Bonds</td>
<td>Methane</td>
<td>Income</td>
<td>Credit</td>
<td>Holder</td>
<td>-</td>
<td>0% interest</td>
<td>-</td>
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<td>00.21 Federal</td>
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<td>Credit</td>
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<td>-</td>
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<td>-</td>
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<td>Income</td>
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<td>00.23 Federal</td>
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<td>New Clean Renewable Energy Bonds</td>
<td>Irrigation</td>
<td>Income</td>
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<td>Holder</td>
<td>-</td>
<td>0% interest</td>
<td>-</td>
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<td>00.24 Federal</td>
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<td>Hydroelectric</td>
<td>Income</td>
<td>Credit</td>
<td>Holder</td>
<td>-</td>
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<td>-</td>
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<td>Marine</td>
<td>Income</td>
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<td>Holder</td>
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<td>-</td>
<td>Limit</td>
</tr>
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<td>00.26 Federal</td>
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<td>Qualifying Energy Conservation Bonds</td>
<td>Energy Efficiency</td>
<td>Income</td>
<td>Credit</td>
<td>Holder</td>
<td>-</td>
<td>0% interest</td>
<td>-</td>
<td>Limit</td>
</tr>
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<td>00.27 Federal</td>
<td>§54D</td>
<td>Qualifying Energy Conservation Bonds</td>
<td>Alternative Fuel</td>
<td>Income</td>
<td>Credit</td>
<td>Holder</td>
<td>-</td>
<td>0% interest</td>
<td>-</td>
<td>Limit</td>
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<td>00.28 Federal</td>
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<td>Nonbusiness Energy Property</td>
<td>Energy Efficiency</td>
<td>Income</td>
<td>Credit</td>
<td>Owner</td>
<td>-</td>
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<td>$500</td>
<td>2013</td>
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<td>00.29 Federal</td>
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<td>Residential Energy Efficient Property</td>
<td>Solar Electric</td>
<td>Income</td>
<td>Credit</td>
<td>Owner</td>
<td>-</td>
<td>30%</td>
<td>-</td>
<td>2016</td>
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<td>00.30 Federal</td>
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<td>Solar Thermal</td>
<td>Income</td>
<td>Credit</td>
<td>Owner</td>
<td>-</td>
<td>30%</td>
<td>-</td>
<td>2016</td>
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<td>00.31 Federal</td>
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<td>Fuel cell</td>
<td>Income</td>
<td>Credit</td>
<td>Owner</td>
<td>-</td>
<td>30%</td>
<td>$500/0.5kw</td>
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<td>Wind</td>
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<td>Credit</td>
<td>Owner</td>
<td>-</td>
<td>30%</td>
<td>-</td>
<td>2016</td>
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</table>
### 03.00 Alaska State Tax Incentives for Renewable Energy and Green Building

<table>
<thead>
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<th>Statute</th>
<th>Incentive Title</th>
<th>Technology</th>
<th>Tax</th>
<th>Type</th>
<th>Amount</th>
<th>Maximum</th>
<th>Expiration</th>
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<tbody>
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<td>§41-1511</td>
<td>Renewable Energy Operations</td>
<td>Solar Electric</td>
<td>Income</td>
<td>Credit</td>
<td>Manufacturer</td>
<td>5</td>
<td>10%</td>
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<td>§41-1511</td>
<td>Renewable Energy Operations</td>
<td>Wind</td>
<td>Income</td>
<td>Credit</td>
<td>Manufacturer</td>
<td>5</td>
<td>10%</td>
</tr>
<tr>
<td>§41-1511</td>
<td>Renewable Energy Operations</td>
<td>Geothermal</td>
<td>Income</td>
<td>Credit</td>
<td>Manufacturer</td>
<td>5</td>
<td>10%</td>
</tr>
<tr>
<td>§42-12006</td>
<td>Renewable Energy Operations</td>
<td>Hydroelectric</td>
<td>Property</td>
<td>Abatement</td>
<td>Manufacturer</td>
<td>10-15</td>
<td>75%</td>
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<td>Property</td>
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<td>Manufacturer</td>
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<td>75%</td>
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<td>§42-14155</td>
<td>Renewable Energy Property</td>
<td>Solar</td>
<td>Property</td>
<td>Assessment</td>
<td>Utility</td>
<td>-</td>
<td>20%</td>
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<td>§42-14155</td>
<td>Renewable Energy Property</td>
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<td>Property</td>
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<td>Utility</td>
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<td>§42-14155</td>
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<td>Assessment</td>
<td>Utility</td>
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<td>§42-1105</td>
<td>Environmental Technology Facilities</td>
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<td>Income</td>
<td>Credit</td>
<td>Builder</td>
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<td>§43-1085</td>
<td>Non-Residential Solar And Wind Energy Devices</td>
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<td>Income</td>
<td>Credit</td>
<td>Owner</td>
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<td>10%</td>
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<td>Non-Residential Solar And Wind Energy Devices</td>
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<td>Income</td>
<td>Credit</td>
<td>Owner</td>
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<td>§42-11054</td>
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<td>Purchaser</td>
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<td>§43-1176</td>
<td>Electric Vehicle Recharge Outlets</td>
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<td>§43-1176</td>
<td>Solar Hot Water Heating</td>
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<td>Residential Solar And Wind Energy Devices</td>
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<td>§43-1027</td>
<td>Sales Of Energy Efficient Residences</td>
<td>Energy Efficiency</td>
<td>Income</td>
<td>Deduction</td>
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<td>§43-1027</td>
<td>Qualifying Wood Stoves</td>
<td>Biomass</td>
<td>Income</td>
<td>Deduction</td>
<td>Owner</td>
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<tr>
<td>§43-1164.03</td>
<td>Production of Electricity Using Renewable Energy</td>
<td>Wind</td>
<td>Income</td>
<td>Credit</td>
<td>Producer</td>
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<td>§41-1514.2</td>
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<td>Hydroelectric</td>
<td>Sales</td>
<td>Exemption</td>
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<td>§41-1514.2</td>
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<td>Purchaser</td>
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<td>Sales</td>
<td>Exemption</td>
<td>Purchaser</td>
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<td>100%</td>
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<td>Purchaser</td>
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<td>Credit</td>
<td>Researcher</td>
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<td>Environmental Technology Facilities</td>
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<td>Sales</td>
<td>Exemption</td>
<td>Manufacturer</td>
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<td>100%</td>
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<td>Sales</td>
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### 08.00 Colorado State Tax Incentives for Renewable Energy and Green Building

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### 15.00 Hawaii State Tax Incentives for Renewable Energy and Green Building

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<td>Credit</td>
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### 16.00 Idaho State Tax Incentives for Renewable Energy and Green Building
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**19.00 Iowa State Tax Incentives for Renewable Energy and Green Building**

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<td>Income</td>
<td>Credit</td>
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**20.00 Kansas State Tax Incentives for Renewable Energy and Green Building**

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<thead>
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### 22.00 Louisiana State Tax Incentives for Renewable Energy and Green Building

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### 29.00 Missouri State Tax Incentives for Renewable Energy and Green Building

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<td>Credit</td>
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### 30.00 Montana State Tax Incentives for Renewable Energy and Green Building

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### 35.00 New Mexico State Tax Incentives for Renewable Energy and Green Building

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### 38.00 North Dakota State Tax Incentives for Renewable Energy and Green Building

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### 40.00 Oklahoma State Tax Incentives for Renewable Energy and Green Building

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### 41.00 Oregon State Tax Incentives for Renewable Energy and Green Building
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<td>Refund</td>
<td>Builder</td>
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### 48.00 Texas State Tax Incentives for Renewable Energy and Green Building

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### 49.00 Utah State Tax Incentives for Renewable Energy and Green Building

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<td>§10-1-304</td>
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<td>-</td>
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### 53.00 Washington State Tax Incentives for Renewable Energy and Green Building

<table>
<thead>
<tr>
<th>Date</th>
<th>Incentive Title</th>
<th>Jurisdiction</th>
<th>Statute</th>
<th>Technology</th>
<th>Tax</th>
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<td>Biodiesel Fuel Sales</td>
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<td>Solar electric</td>
<td>Refund</td>
<td>Producer</td>
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<td>Payor</td>
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<td>100%</td>
<td>$100,000</td>
<td>2021</td>
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**56.00 Wyoming State Tax Incentives for Renewable Energy and Green Building**

| 56.01 | Wyoming | 39-15-105(a)(vii)?Renewable Energy Equipment | Wind | Sales Exemption | Purchaser | - | 100% | - | 2011 |
| 56.01 | Wyoming | 39-15-105(a)(vii)?Renewable Energy Equipment | Biomass | Sales Exemption | Purchaser | - | 100% | - | 2011 |

B. ELIGIBLE TAXPAYERS. The tax credit is available to taxpayers producing electricity from qualifying renewable resources and selling the electricity produced to an unrelated person.

C. QUALIFYING ACTIVITY. Taxpayer must produce electricity from qualifying renewable resources and sell the electricity produced to an unrelated person. Qualifying energy resources are wind, closed-loop biomass, open-loop biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, hydropower, marine and hydrokinetic renewables.

1. Qualifying closed-loop biomass is any organic material from a plant that is planted exclusively for purposes of being used at a qualifying facility to produce electricity.
2. Qualifying closed-loop biomass facilities may include facilities modified to use closed-loop biomass to co-fire with coal, with other biomass, or with both, but only if the modification is approved under the Biomass Power for Rural Development Programs or is part of a pilot project of the Commodity Credit Corporation.
3. Qualifying open-loop biomass is any agricultural livestock waste nutrients or any solid, nonhazardous, cellulosic waste material or any lignin material that is derived from: (1) any of the following forest-related resources: mill and harvesting residues, precommercial thinnings, slash, and brush; (2) solid wood waste materials, including waste pallets, crates, dunnage, manufacturing and construction wood wastes (other than pressure-treated, chemically-treated, or painted wood wastes), and landscape or right-of-way tree trimmings, or (3) agriculture sources, including orchard tree crops, vineyard, grain, legumes, sugar, and other crop by-products or residues.
4. Qualifying open-loop biomass does not include municipal solid waste, gas derived from the biodegradation of solid waste, or paper that is commonly recycled.

5. Qualifying geothermal energy is energy derived from a geothermal deposit or reservoir consisting of natural heat that is stored in rocks or in an aqueous liquid or vapor (whether or not under pressure).
6. Qualifying small irrigation power is power generated without any dam or impoundment of water through an irrigation system canal or ditch, with the nameplate capacity of more than 150 kilowatts and less than 5 megawatts.
7. Qualifying municipal solid waste facilities include landfill gas facilities and trash combustion facilities, and does not include paper which is commonly recycled and which has been segregated from other solid waste.
8. Qualifying hydropower production is incremental hydropower production at any hydropower site that was placed in service before Aug. 9, 2005, or the hydropower production from any nonhydroelectric dam. Incremental hydropower production for any tax year is equal to the percentage of average annual hydropower production at a facility that is attributable to efficiency improvements or additions of capacity placed in service after Aug. 8, 2005 determined by using the same water flow information used to determine an historic average annual hydropower production baseline for that facility. Incremental hydropower production does not include any operational changes at the facility not directly associated with the efficiency improvements or additions of capacity.
9. Qualifying hydropower production must be certified by the Federal Energy Regulatory Commission.
10. Qualifying marine and hydrokinetic energy is energy derived from waves, tides, and currents in oceans, estuaries and tidal areas; free flowing water in rivers, lakes and streams; free flowing water in an irrigation system, canal or other man-made channel, including projects that use non-mechanical structures to accelerate the flow of water for electric power production purposes; or differentials in ocean temperature (ocean thermal energy conversion).
11. Qualifying marine and hydrokinetic energy does not include any energy that is derived from any source that uses a dam, diversionary structure or impoundment for electric power production purposes.

D. INCENTIVE AMOUNTS. The tax credit amount is $0.023 (2013) per kilowatt hour (KWH) of electricity produced and sold to an unrelated person.

1. The tax credit amount is reduced by the lesser of 50% or the ratio of government subsidies received for the tax year to the aggregate additions to the capital account attributable to the project for the tax year and all earlier tax years. Government subsidies include: (1) governmental grants received for the project; (2) proceeds from tax-exempt state or local government bonds used to finance the project; (3)
directly and indirectly provided subsidized energy financing under a federal, state or local program in connection with the project; and (4) any other credit allowable with respect to any property that is part of the project.

E. INCENTIVE LIMITS. The tax credit amount is reduced by an amount determined by dividing the excess of the reference price for the calendar year of sale over $0.08 per KWH by $0.0453 (2013). Reference price is the annual average contract price per KWH of electricity generated from the same qualifying energy resource and sold in the U.S. in the previous year.

F. INCENTIVE TIMEFRAME. The tax credit is available for a 10-year period beginning on the placed-in-service date of the qualifying facility.

1. The tax credit for qualifying closed-loop biomass facilities expires December 31, 2013. Qualifying closed-loop biomass facilities must begin construction on or before December 31, 2013.
2. The tax credit for qualifying open-loop biomass facilities expires December 31, 2013. Qualifying open-loop biomass facilities must begin construction on or before December 31, 2013.
3. The tax credit for qualifying wind facilities expires December 31, 2013. Qualifying wind facilities must begin construction on or before December 31, 2013.
4. The tax credit for qualifying landfill gas facilities expires December 31, 2013. Qualifying landfill gas facilities must begin construction on or before December 31, 2013.
5. The tax credit for qualifying geothermal energy facilities expires December 31, 2013. Qualifying geothermal facilities must begin construction on or before December 31, 2013.
6. The tax credit for qualifying solar energy facilities expired December 31, 2005.
7. The tax credit for qualifying small irrigation facilities expired October 2, 2008.
8. The tax credit for qualifying hydropower facilities expires December 31, 2013. Qualifying hydropower facilities must begin construction on or before December 31, 2013.
9. The tax credit for qualifying marine and hydrokinetic energy facilities expires December 31, 2013. Qualifying marine and hydrokinetic energy facilities must begin construction on or before December 31, 2013.

G. MISCELLANEOUS.

1. Taxpayer may make an irrevocable election to take a 30% tax credit under IRC §48 instead of the tax credit above.
2. Taxpayer may apply establish the beginning of construction by starting physical work of a significant nature or by meeting the safe harbor of
applications), which produces at least 20% of its total useful energy in the form of thermal energy which is not used to produce electrical or mechanical power (or combination thereof), and at least 20% of its total useful energy in the form of electrical or mechanical power (or combination thereof), the energy efficiency percentage of which exceeds 60%.

1. Qualifying solar energy property includes equipment that uses solar energy to illuminate the inside of a structure using fiber-optic distributed sunlight.
2. Qualifying solar energy property includes reflective roof surfaces when installed with rooftop photovoltaic solar generation system.
3. Qualifying solar energy property includes a building’s structural components that use solar energy to produce electricity. Qualifying solar energy property includes installed solar roof-mounted system except to the extent that Regs. §1.48-9 requires that a portion of the basis of the property is allocable to any portion of such property that performs the function of a roof, e.g., protection from rain, snow, wind, sun, hot or cold temperatures or that provides structural support or insulation.
4. Qualifying solar energy property includes the photovoltaic (PV) curtain wall (in its component parts) which generated electricity through the use of solar energy and also enclosed the building.
5. Qualifying solar energy property does not include property used to generate energy for the purpose of heating a swimming pool.
6. Qualifying geothermal equipment does not need to be specially designed for geothermal use, but must be used exclusively for geothermal use.
7. Qualifying energy property includes storage devices.

D. INCENTIVE AMOUNTS. The tax credit amount is 30% of the cost of fuel cell property, solar energy property used to generate electricity, to heat or cool (or provide hot water for use in) a structure, or to provide solar process heat, solar energy property used to illuminate the inside of a structure using fiber-optic distributed sunlight, and small wind energy property. The tax credit amount is 10% the cost of geothermal property used to produce, distribute, or use energy, geothermal heat pump systems property used to heat or cool a structure, qualifying microturbine property and qualifying combined heat and power system property.

1. Qualifying costs includes property financed with nonqualifying nonrecourse financing, subsidized financing or tax-exempt private activity bonds.

E. INCENTIVE LIMITS. The maximum annual tax credit amount is $1,500 for each 0.5 kilowatt of capacity for qualifying fuel cell property and $200 for each kilowatt of capacity for qualifying microturbine property.

F. INCENTIVE TIMEFRAME. The tax credit for qualifying fuel cell property expires December 31, 2016. The tax credit for qualifying solar energy property expires December 31, 2016.

The tax credit for qualifying small wind property expires December 31, 2012. The tax credit for qualifying combined heat and power system property expires December 31, 2016. The tax credit for qualifying microturbine property expires December 31, 2016. Unused tax credit may be carried back 1 year and carried forward 20 years.

G. MISCELLANEOUS.

1. The tax credit may be recaptured if the energy property is disposed of or otherwise ceases to be energy property before the end of the 5-year period after the property is placed in service. There is a 20% recapture of credit for each full year the property ceases to be qualifying energy property. Recapture is not triggered if a disposition or cessation occurs 5 years or more after the date the property is placed in service.

00.03 Federal business income tax credit for investment in advanced energy property

A. GENERAL DESCRIPTION. The Federal Internal Revenue Code provides a business income tax credit in the amount of 30% of the qualifying investment in qualifying advanced energy manufacturing projects. IRC §48C; Notice 2009-72, 2009-36 IRB; CCA 201052005; Notice 2013-12.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayers investing in qualifying advanced energy manufacturing projects.

C. QUALIFYING ACTIVITY. Taxpayer must invest in a qualifying advanced energy manufacturing project. A qualifying advanced energy project is a project which re-equips, expands, or establishes a manufacturing facility for the production of: (1) property designed to be used to produce energy from the sun, wind, geothermal deposits or other renewable resources, (2) fuel cells, microturbines, or an energy storage system for use with electric or hybrid-electric motor vehicles, (3) electric grids to support the transmission of intermittent sources of renewable energy, including storage of that energy, (4) property designed to capture and sequester carbon dioxide emissions, (5) property designed to refine or blend renewable fuels, other than fossil fuels, to produce energy conservation technologies, (6) new qualifying plug-in electric drive motor vehicles, qualifying plug-in electric vehicles, or components which are designed specifically for use with those vehicles, including electric motors, generators, and power control units, or (7) other advanced energy property designed to reduce greenhouse gas emissions as may be determined by IRS.

1. A qualifying advanced energy project must be certified by IRS, in consultation with the US Department of Energy, through a qualifying advanced energy project application process to
consider and award certifications to Taxpayer. In determining which qualifying advanced energy projects to certify, IRS will take into consideration only those projects where there is a reasonable expectation of commercial viability. IRS will also take into consideration which projects: (i) will provide the greatest domestic job creation (both direct and indirect) during the tax credit period, (ii) will provide the greatest net impact in avoiding or reducing air pollutants or anthropogenic emissions of greenhouse gases, (iii) have the greatest potential for technological innovation and commercial deployment, (iv) have the lowest levelized cost of generated or stored energy, or of measured reduction in energy consumption or greenhouse gas emission (based on costs of the full supply chain), and (v) have the shortest project time from certification to completion. A qualifying advanced energy project which has been allocated a credit, but subsequently undergoes a “significant” change in plans, may be denied the tax credit. A “significant” change in plans is not a change that would have influenced DOE, but rather, it is any change that a reasonable person would conclude might have influenced DOE in recommending or ranking the project or the IRS in accepting the project application, had they known about the change when they were considering the application.

2. A qualifying advanced energy project may include any portion of an investment in other projects as eligible for a credit under IRC §48C.

3. A qualifying advanced energy project does not include any qualifying investment for which a credit is allowed under IRC §§48, 48A or 48B, or for which a payment is received under §1603 of the American Recovery and Reinvestment Tax Act of 2009.

4. A qualifying advanced energy project does not include any portion of a project for the production of any property which is used in the refining or blending of any transportation fuel (other than renewable fuels).

D. INCENTIVE AMOUNTS. The tax credit amount is 30% of the qualifying investment. The qualifying investment amount is the basis of eligible property placed in service during the taxable year. Eligible property is property (a) that is necessary for the production of specified energy property, (b) that is tangible personal property, or other tangible property, if such property is used as an integral part of the facility, and (c) with respect to which depreciation (or amortization) is allowable.

1. Eligible property does not include a building or its structural components.

E. INCENTIVE LIMITS. The nationwide maximum cumulative tax credit amount is $2.3 billion. Phase II program has approximately $150 million of tax credit available for reallocation. The maximum tax credit amount is $30 million per project.

F. INCENTIVE TIMEFRAME. Taxpayer must apply for the tax credit during the Phase II program round beginning February 7, 2013 and ending on July 23, 2013. Preliminary application for US Department of Energy recommendation must be submitted by April 9, 2013. The IRS will accept or reject Phase II program round applications by November 15, 2013. Taxpayer will have 1 year from the date IRS accepts the application during which to provide to IRS evidence that the requirements of the certification have been met. Taxpayer receiving a certification has 3 years from the date of issuance of the certification to place the project in service.

G. MISCELLANEOUS.

1. The basis of qualifying property must be reduced by the amount of tax credit received.

2. Rules similar to the rules relating to the treatment of qualifying progress expenditures under former IRC §46(c) and (d) apply.

00.04 Federal business income tax credit for qualifying alternative fuel vehicle refueling property

A. GENERAL DESCRIPTION. The Federal Internal Revenue Code provides a business income tax credit in the amount of 30% of the cost of installing qualifying alternative fuel vehicle refueling property. IRC §30C; Notice 2007-43, 2007-22 IRB 1318; PLR 201034007.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer owners of qualifying alternative fuel vehicle refueling property.

1. Taxpayer selling the property to a tax-exempt purchaser may claim the tax credit. Taxpayer seller must clearly disclose to the tax-exempt purchaser the amount of any credit allowable for that property.

C. QUALIFYING ACTIVITY. Taxpayer must own qualifying alternative fuel vehicle refueling property. Qualifying alternative fuel vehicle refueling property is property for the storage or dispensing of a clean-burning fuel or electricity into the fuel tank or battery of a motor vehicle propelled by such fuel or electricity. The storage or dispensing of the fuel or electricity must be at the point of delivery into the fuel tank or battery of the motor vehicle. Clean-burning fuels are fuels at least 85% of the volume of which consists of ethanol, natural gas, compressed natural gas, liquefied natural gas, liquefied petroleum gas, hydrogen or any mixture of biodiesel and diesel fuel, determined without regard to any use of kerosene and containing at least 20% biodiesel.

1. Qualifying alternative fuel vehicle refueling property does not include a building or its structural components.
2. Qualifying alternative fuel vehicle refueling property must not be used predominantly outside the U.S. and may be used predominantly in a U.S. possession.
3. Qualifying alternative fuel vehicle refueling property does not include the cost of any property taken into account under the expensing rules of IRC §179.
4. Qualifying alternative fuel vehicle refueling property does not include hydrogen refueling station that dispenses hydrogen into fork lift trucks.

D. INCENTIVE AMOUNTS. The tax credit amount is 30% of the cost of qualifying alternative fuel vehicle refueling property. The cost of qualifying alternative fuel vehicle refueling property includes the cost of acquiring or constructing the qualifying alternative fuel vehicle refueling property or of converting conventional refueling property into qualifying alternative fuel vehicle refueling property.

1. The cost of qualifying alternative fuel vehicle refueling property does not include costs that are properly allocable to land or to a building and its structural components. Costs properly allocable to land include costs related to the acquisition of land on which the qualifying alternative fuel vehicle refueling property is located and expenses for permits, legal fees, project management, or engineering to the extent such expenses are related to the land.
2. The cost of qualifying alternative fuel vehicle refueling property does not include any amount that is taken into account under IRC §179 (relating to the election to expense certain depreciable business assets).
3. If converted qualifying alternative fuel vehicle refueling property is treated as reconditioned or rebuilt property, the cost of the qualifying alternative fuel vehicle refueling property includes the cost of reconditioning or rebuilding the non-qualifying alternative fuel vehicle property, but does not include the basis of the non-qualifying alternative fuel vehicle property. For converted qualifying alternative fuel vehicle refueling property, the cost of the qualifying alternative fuel vehicle refueling property includes both the adjusted basis of the non-qualifying alternative fuel vehicle property immediately before the conversion and the cost of the conversion.
4. The cost of qualifying alternative fuel vehicle refueling property that is dual-use property used to store and/or dispense both alternative fuel and conventional fuel, includes the cost of the dual-use property only to the extent such cost exceeds the cost of equivalent conventional refueling property.

E. INCENTIVE LIMITS. The maximum annual tax credit amounts are $30,000 per location, for qualifying alternative fuel vehicle refueling property used in a trade or business and $1,000 per location, for qualifying alternative fuel vehicle refueling property installed on property which is used as a principal residence.

1. The maximum tax credit allowable for qualifying alternative fuel vehicle refueling property installed on property which is used as a principal residence cannot exceed for any taxable year the difference between Taxpayer’s regular tax (reduced by certain other credits) and Taxpayer’s tentative minimum tax.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2013. For qualifying alternative fuel vehicle refueling property relating to hydrogen, the tax credit expires December 31, 2014. Unused tax credit for qualifying refueling property used in a trade or business may be carried back 1 year and forward 20 years.

G. MISCELLANEOUS.

1. The tax credit may be recapture if the alternative fuel vehicle refueling property ceases to qualify as qualifying alternative fuel vehicle refueling property.
2. Taxpayer’s basis in qualifying alternative fuel vehicle refueling property is reduced by the amount of the tax credit.
3. Taxpayer may elect not to have IRC §30C apply, upon which no credit will be allowed.

**Note:** The table provided is not part of the text and is not relevant to the content of the document. The information related to the table is not included in the text. The table may contain instructions or data that are not relevant to the tax credits discussed in the document.
alcohol and a special fuel, which is sold by Taxpayer producer to any person for use as a fuel, or used by Taxpayer as a fuel. Alcohol fuel includes methanol and ethanol, and the alcohol gallon equivalent of ethyl tertiary butyl ether, or other ethers produced from such alcohol. Second generation biofuel is any alcohol, ether, ester, or hydrocarbon that is produced in the U.S. and derived from any lignocellulosic or hemicellulosic matter that is available on a renewable or recurring basis, including dedicated energy crops and trees, wood and wood residues, plants, grasses, agricultural residues, fibers, animal wastes and other waste materials, and municipal solid waste, and any cultivated algae, cyanobacteria, or lemna. Ethanol production is any alcohol which is ethanol and is sold by Taxpayer producer to another person for use as a fuel, or used by Taxpayer as a fuel.

1. Qualifying production does not include casual off-farm production.
2. Qualifying alcohol does not include alcohol produced from petroleum, natural gas, or coal, or any alcohol with a proof of less than 150.
   (i). Alcohol proof does not include denaturants, which are additives that make the alcohol unfit for human consumption. Denaturants are taken into account in determining the volume of alcohol eligible for the per-gallon incentive and cannot exceed 2% of volume.
3. Qualifying fuel does not include fuel that is produced outside the United States for use as a fuel outside the United States.
4. Qualifying second generation biofuel must be both produced in the United States and used as fuel in the United States.
5. Qualifying fuel does not include fuels containing significant water, sediment, or ash content, such as black liquor.
6. Qualifying fuel does not include any liquid fuel derived from a pulp or paper manufacturing process.

D. INCENTIVE AMOUNTS. The tax credit amount is equal to the sum of: (1) the alcohol mixture credit, (2) the alcohol credit, the small ethanol producer credit and the second generation biofuel producer credit. The alcohol and alcohol mixture credit is $0.50 for each gallon of alcohol that is used as a fuel or blended into a fuel mixture. Eligible small ethanol producers are entitled to a tax credit equal to $0.10 for each gallon. The second generation biofuel producer credit of any taxpayer is an amount equal to the $1.01 for each gallon of qualifying second generation biofuel production.

1. The tax credit amount may not double count second generation biofuel in an alcohol mixture or second generation biofuel as ethanol.
2. The alcohol and alcohol mixture credit is reduced to $0.45 for at-least-150-but-less-than-190 proof alcohol.

E. INCENTIVE LIMITS. The maximum annual tax credit amount is $1.5 million.

1. For qualifying alcohol fuels projects, the tax credit is not available for any period before January 1, 2011 during which the rates under IRC §4081 removal-at-ter minal excise tax are at $0.043 per gallon.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2011. For qualifying second generation biofuel projects, the tax credit expires December 31, 2013. Unused tax credit may be carried back 1 year and carried forward 20 years, or 3 years in the event of expiration of the tax credit.

G. MISCELLANEOUS.

1. The tax credit may be recaptured if the alcohol is separated from the mixture or the mixture is used other than as a fuel.
2. For qualifying alcohol fuels projects, the tax credit is allowable against the alternative minimum tax.
3. Taxpayer must include in gross income the amount of the tax credit determined with respect to Taxpayer for the taxable year.

00.06 Federal business income tax credit for biodiesel fuels

A. GENERAL DESCRIPTION. The Federal Internal Revenue Code provides a business income tax credit in the amounts of $1.00 per gallon of biodiesel, biodiesel mixtures, renewable biomass diesel and renewable biomass diesel mixtures produced and sold or used and $0.10 per gallon of small agri-biodiesel produced. IRC §40A; Prop Reg §1.40A-1; IRC §87; PLR 201005017; CCA 200945035; AM 2010-002; CCA 201144024.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer producers, sellers, and users of biodiesel and biodiesel mixtures.

1. Taxpayers who have a productive capacity for agri-biodiesel not in excess of 60 million gallons are small agri-biodiesel producers.

C. QUALIFYING ACTIVITY. Taxpayer must produce, sell and use biodiesel used to make biodiesel mixtures or produce agri-biodiesel. A qualifying biodiesel mixture is a mixture of biodiesel and diesel fuel which is sold by Taxpayer, in a trade or business, to any person for use as a fuel, or is used by Taxpayer as a fuel. Qualifying agri-biodiesel production is any agri-biodiesel which is produced by an eligible small agri-biodiesel producer which is sold to another person for use in the production of a qualifying biodiesel mixture, as a fuel in a trade or business, or to sell at retail to another person, placing such agri-biodiesel in the fuel tank; or is used or sold by the eligible small agri-biodiesel producer for any purpose described above.
1. Qualifying biodiesel includes diesel fuel derived from biomass using a thermal depolymerization process which meets the registration requirements for fuels and fuel additives established by the EPA under section 211 of the Clean Air Act, and the requirements of the ASTM D975 or D396. Thermal depolymerization processes use heat and pressure, with or without the presence of catalysts.

(i). Qualifying biodiesel does not include any liquid to which a IRC §40 credit may be determined.

2. Taxpayer users must obtain a certification from the producer or importer of the biodiesel which identifies the product produced and the percentage of biodiesel and agri-biodiesel in the product.

3. Qualifying production does not include casual off-farm production.

D. INCENTIVE AMOUNTS. The tax credit amount is the sum of three separate credits: (1) the biodiesel mixture credit; (2) the biodiesel credit; (3) the small agri-biodiesel producer credit.

1. The biodiesel mixture credit equals $1.00 per gallon of biodiesel used by Taxpayer in the production of a qualifying biodiesel mixture.

2. The biodiesel credit equals $1.00 per gallon of biodiesel which is not in a mixture with diesel fuel used by Taxpayer as a fuel in a trade or business or sold by Taxpayer at retail to a person and placed in the fuel tank of such person's vehicle.

3. The small agri-biodiesel producer credit equals $0.10 per gallon of qualifying agri-biodiesel production.

(i). Any portion of the small agri-biodiesel producer credit may be apportioned pro rata among patrons of the organization on the basis of the quantity or value of business done with or for such patrons for the taxable year.

E. INCENTIVE LIMITS. The maximum tax credit amount is the tax credit for 15 million gallons.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2013.

G. MISCELLANEOUS.

1. The tax credit may be recaptured if any person separates the biodiesel from a qualifying biodiesel mixture, or uses the mixture other than as a fuel.

2. The tax credit may be recaptured if any person mixes retail sold biodiesel or uses such biodiesel other than as a fuel.

3. Taxpayer must include in gross income the amount of tax credit determined with respect to Taxpayer for the taxable year.
A. GENERAL DESCRIPTION. The Federal Internal Revenue Code provides a business income tax credit in the amount of $2,500 plus $417 for each kilowatt hour of traction battery capacity in excess of four kilowatt hours for each new qualifying plug-in electric drive motor vehicle placed in service. *IRC §30D; IRS Notice 2009-89; CONEX-150568-09; INFO 2010-0009; INFO 2010-0121; INFO 2011-0071; INFO 2011-0073; IRS Notice 2012-54; IRS Notice 2013-67.*

B. ELIGIBLE TAXPAYERS. Taxpayer owners of new qualifying plug-in electric drive motor vehicle, including the lessor of a vehicle subject to a lease.

1. Taxpayer selling the property to a tax exempt purchaser may claim the tax credit. Taxpayer seller must clearly disclose to the tax exempt purchaser the amount of any tax credit allowable for that property.

C. QUALIFYING ACTIVITY. Taxpayer must own a new qualifying plug-in electric drive motor vehicle predominately used in the U.S. A new qualifying plug-in electric drive motor vehicle is a motor vehicle which draws propulsion using a traction battery with at least 4 kilowatt hours of capacity and uses an onboard source of energy to recharge the battery. A new qualifying plug-in electric drive motor vehicle must have received the applicable certificate of conformity under the title II of the Clean Air Act.

1. A new qualifying plug-in electric drive motor vehicle does not include low-speed vehicles or electric golf carts.
2. A qualified 2- or 3-wheeled plug-in electric vehicle is a vehicle which has 2 or 3 wheels, draws propulsion using a traction battery with at least 2.5 kilowatt hours of capacity and uses an onboard source of energy to recharge the battery, is manufactured primarily for use on public streets, roads, and highways, is capable of achieving a speed of 45 miles per hour or greater.
3. Taxpayer may rely on domestic manufacturer's (or, in case of foreign manufacturer, its domestic distributor's) certification that both particular make, model, and model year of vehicle qualifies as 2- or 3-wheeled plug-in electric motor vehicle and the amount of credit allowable with respect to the vehicle.

D. INCENTIVE AMOUNTS. The tax credit amount is $2,500 plus $417 for each kilowatt hour of traction battery capacity in excess of four kilowatt hours. Traction battery capacity is measured in kilowatt hours from a 100% state of charge to a 0% state of charge. The tax credit amount is 10% of the cost of a qualified 2- or 3-wheeled plug-in electric vehicle.

E. INCENTIVE LIMITS. The maximum tax credit amount is $7,500. The maximum tax credit amount for a qualified 2- or 3-wheeled plug-in electric vehicle is $2,500.

1. The tax credit is not allowed with respect to the portion of the cost of any property taken expensed under IRC §179.

F. INCENTIVE TIMEFRAME. The tax credit will be reduced when the total number of new qualifying plug-in electric drive motor vehicles sold for use in the U.S. is at least 250,000. The phase out percentages are 50% for the first 2 calendar quarters of the phase-out period, 25% for the third and fourth calendar quarters of the phase-out period, and 0% for each later calendar quarter. The tax credit for individual taxpayers may not be carried forward to future years or back to past years.

1. The tax credit for qualified 2- or 3-wheeled plug-in electric vehicles expires December 31, 2013.

G. MISCELLANEOUS.
D. INCENTIVE AMOUNTS. The tax credit amount equals the total of: (1) the qualifying fuel cell motor vehicle credit; (2) the qualifying advanced lean burn technology motor vehicle credit; (3) the qualifying hybrid motor vehicle credit; (4) the qualifying alternative fuel motor vehicle credit; and (5) the plug-in conversion credit. The tax credit amount is generally based on the vehicle's relative fuel efficiency, and may vary considerably.

1. The qualifying fuel cell motor vehicle credit amount ranges from $4,000 - $40,000 for vehicles with a gross vehicle weight ratings (GVWR) ranging from 8,500 - 26,000 pounds. The qualifying fuel cell motor vehicle credit for passenger car or light truck is further increased to reflect fuel efficiency in amounts ranging from $1,000 - $4,000 for vehicles achieving 150% - 300% of the 2002 model year city fuel economy (2002 MYCFE).

2. The qualifying advanced lean burn technology motor vehicle credit amount ranges from $400 - $2,400 per vehicle, for achieving a 2002 MYCFE in the range of 125% to 250%. The qualifying advanced lean burn technology motor vehicle credit amount is increased by a conservation credit amount of $250 - $1,000 for lifetime fuel savings in the range of 1,200 - 3,000 gallons of gasoline.

3. The qualifying hybrid motor vehicle credit amount is an amount equal to the applicable percentage of the qualifying incremental hybrid cost of the vehicle. The applicable percentage ranges from 20% - 40% for vehicle achieving an increase in city fuel economy relative to a comparable vehicle ranging from 30% - 50%. The qualifying incremental hybrid cost of any vehicle is equal to the amount of the excess of the manufacturer's suggested retail price for the vehicle over the price for a comparable vehicle, to the extent that amount does not exceed amounts ranging from $7,500 to $26,000 for vehicles with a GVWR ranging from 14,000 – 26,000 pounds.

   (i). The tax credit for a passenger car or light truck that qualifies as a hybrid motor vehicle is determined under the same tables that would apply if the vehicle qualifying as an advance lean burn technology vehicle.

4. The qualifying alternative fuel motor vehicle credit amount is the applicable percentage of the incremental cost of the vehicle. The applicable percentage for a qualifying alternative fuel motor vehicle is 50% plus an additional 30% if the vehicle has received a Clean Air Act or California law certificate of conformity and meets or exceeds the most stringent standard available for certification under the Clean Air Act or California law for that make and model year vehicle. The incremental cost is the excess of the manufacturer’s suggested retail price (MSRP) for the vehicle over the MSRP for a gasoline or diesel fuel motor vehicle of the same model to the extent the amount does not exceed amounts ranging $5,000 - $40,000 for vehicles with a GVWR ranging from 8,500 -26,000 pounds.

E. INCENTIVE LIMITS. The maximum cumulative tax credit amount is the tax credit for 60,000 qualifying advanced lean burn technology motor vehicles and 60,000 qualifying hybrid motor vehicles.

1. The tax credit is not allowed for the portion of the cost of any property expensed under IRC §179.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2010, for hybrid motor vehicles that are passenger cars or light trucks and expired December 31, 2009 for hybrid motor vehicles that are not passenger cars or light trucks. The tax credit for advanced lean burn technology motor vehicles...
expires December 31, 2010. The tax credit for qualifying alternative fuel motor vehicles expires December 31, 2010. The tax credit for vehicles converted into qualifying plug-in electric drive motor vehicle expires December 31, 2011. The tax credit for vehicles converted into qualifying fuel cell motor vehicles expires December 31, 2014. Unused tax credit for businesses may be carried back 1 year and carried forward 20 years. Unused tax credit for individuals may not be carried back or forward.

G. MISCELLANEOUS.

1. The tax basis of the qualifying property must be reduced by the amount of the tax credit allowed, determined without regard to the IRC §30B(g) rules treating part of the tax credit as a general business credit and limiting the use of the remainder.
2. Taxpayer may elect not to take the tax credit.

A. GENERAL DESCRIPTION. The Federal Internal Revenue Code provides a business income tax credit in the amount of $2,000 (or $1,000) for each qualifying new energy efficient home (or manufactured home) which is constructed by an eligible contractor and acquired by a person from the eligible contractor for use as a residence. IRC §45L; Notice 2008-35, 2008-12 IRB.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer contractors constructing qualifying new energy efficient homes. An eligible contractor is the person that constructed a qualifying new energy efficient home.

1. Taxpayer must own and have basis in the qualifying energy efficient home (or the qualifying energy efficient manufactured home) during its construction (or production). A Taxpayer that hires a third party contractor is the eligible contractor and the third party contractor is not an eligible contractor.

C. QUALIFYING ACTIVITY. Taxpayer must construct a qualifying new energy efficient home that is acquired by a person for use as a residence. A qualifying new energy efficient home is new home that has a projected level of annual heating and cooling costs that is 50% (or 30%) less than a comparable dwelling constructed in accordance with the standards of chapter 4 of the 2006 International Energy Conservation Code.

D. INCENTIVE AMOUNTS. The tax credit amount is $2,000 for a 50% home or a 50% manufactured home and $1,000 for certain manufactured homes.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2013.

G. MISCELLANEOUS.

00.11 Federal income tax credit for energy efficient appliances

A. GENERAL DESCRIPTION. The Federal Internal Revenue Code provides an income tax credit to manufacturers of qualifying energy efficient appliance dishwashers, clothes washers and refrigerators. IRC §45M.

B. ELIGIBLE TAXPAYERS. Taxpayer manufacturers of qualifying dishwashers, clothes washers and refrigerators.

C. QUALIFYING ACTIVITY. Taxpayer must manufacture qualifying energy efficient appliances. Qualifying energy efficient appliances are dishwasher, clothes washer and refrigerator that qualifies for the tax credit. A qualifying dishwasher is a residential dishwasher subject to the energy conservation standards established by the US Department of Energy which uses no more than 280 - 295 kilowatt hours per year and 4.00 - 4.25 gallons per cycle. A qualifying clothes washer is a residential model clothes washer, including a commercial residential-style coin operated washer which meets or exceeds a 2.4 – 2.8 modified energy factor and have a maximum water consumption factor of 3.5 - 4.2. A qualifying refrigerator is a residential-model automatic-defrost refrigerator-freezer that has an internal volume of at least 16.5 cubic feet, which must consume at least 20% - 30% fewer kilowatt hours per year than the 2001 energy conservation standards.

1. Qualifying energy efficient appliances must be appliances that exceed the Taxpayer's average production of that category of appliance in the 2 previous calendar years.

D. INCENTIVE AMOUNTS. In 2011, 2012 and 2013, The tax credit amount is equal to the applicable amount multiplied by the eligible production.

1. For qualifying dishwashers the applicable amount ranges from $50 - $75 per appliance.
2. For qualifying clothes washers the applicable amount ranges from $225 per appliance.
3. For qualifying refrigerators the applicable amount is: $150 - $200 per appliance.

E. INCENTIVE LIMITS. The maximum annual tax credit amount is 4% of Taxpayer’s average annual gross receipts for the 3 previous tax years. The maximum cumulative tax credit amount is $75 million and $25 million for 2011, 2012 and 2013.
1. Highest-range efficiency refrigerators and large high-range efficiency clothes washer are not taken into account under the cumulative tax credit amount.

F. INCENTIVE TIMEFRAME. The tax credit is available for the production in calendar years 2008 through 2013.

G. MISCELLANEOUS.

[Table: 00.12 Federal income tax deduction for energy efficient commercial buildings]

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<table>
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<tr>
<td>A. GENERAL DESCRIPTION. The Federal Internal Revenue Code provides an income tax deduction in the amount of 100% of the cost of energy efficient commercial building property placed in service. IRC §179D; Notice 2006-52, 2006-1 CB 1175; Notice 2008-40, 2008-14 IRB 725; AM2010-007; Rev. Proc. 2011-14; INFO 2011-0072.</td>
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<tr>
<td>B. ELIGIBLE TAXPAYERS. The tax deduction is available to Taxpayer owners placing energy efficient commercial building property in service.</td>
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<td>1. Taxpayer may be the person primarily responsible for designing the property if qualifying property is installed on or in property owned by a federal, state, or local government, or a subdivision of thereof. The deduction may be allocated by the owner of the property to the Taxpayer designer.</td>
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<td>(i). Property owned by a government entity includes public schools.</td>
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<td>(ii). Taxpayer designer is a person that creates the technical specifications for installation of energy efficient commercial building property. A designer may include an architect, engineer, contractor, environmental consultant or energy services provider who creates the technical specifications for a new building or an addition to an existing building that incorporates energy efficient commercial building property.</td>
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<td>(iii). Taxpayer designer is not a person that merely installs, repairs, or maintains the property.</td>
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<td>(iv). The owner of the building shall determine which Taxpayer designer is primarily responsible and allocate the full deduction to that Taxpayer designer, or at the owner's discretion, allocate the deduction among several Taxpayer designers.</td>
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<td>2. Taxpayer partners or shareholders of the designer must reduce the adjusted bases in their partnership interests or S corporation stock by the amount of the § 179D deduction. Sections 704(d) and 1366(d) limit the benefit of the § 179D deduction to the partners or shareholders’ adjusted bases in their partnership interests or S corporation stock.</td>
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C. QUALIFYING ACTIVITY. Taxpayer must place in service energy efficient commercial building property. Energy efficient commercial building property is depreciable property installed on or in a building located in the U.S. which is installed as part of the interior lighting systems, the heating, cooling, ventilation, and hot water systems, or the building envelope and is certified as being installed as part of a plan designed to reduce the total annual energy and power costs of the building by 50% or more in comparison to a reference building that meets the minimum requirements of ASHRAE Standard 90.1–2001.

1. Qualifying buildings must be wholly or partially enclosed within exterior walls, or within exterior and party walls, and a roof, affording shelter to persons, animals, or property.
2. Qualifying building does not include a single-family house, a multi-family structure of three stories or fewer above grade, a manufactured house (mobile home), or a manufactured house (modular).
3. Energy efficient commercial building property that cannot be certified as reducing total annual energy and power costs by 50% or more, may be certified as a lighting, heating, cooling, ventilation & hot water, or building envelope system that satisfies the energy-savings targets for that system.
4. Qualifying energy reductions does not include energy reductions in any other energy uses, such as receptacles, process loads, refrigeration, cooking, and elevators.
   (i). Partially qualifying heating, cooling, ventilation, and hot water systems must reduce the total annual energy and power costs for combined usage of the building's heating, cooling, ventilation, hot water, and interior lighting systems by 16.66% or more as compared to a reference building. The required 16.66% reduction must be accomplished solely through energy and power cost reductions for the heating, cooling, ventilation, and hot water systems.
   (ii). Partially qualifying building envelope must reduce the total annual energy and power costs with respect to combined usage of the building's heating, cooling, ventilation, hot water, and interior lighting systems by 16.66% or more as compared to a reference building. The required 16.66% reduction must be accomplished solely through energy and power cost reductions for the heating, cooling, ventilation, and hot water systems. Taxpayer may elect to substitute “10” for “16.66” for energy efficient building envelope property and substitute “20” for “16.66” for energy efficient lighting property and...
energy efficient heating, cooling, ventilation, and hot water property.

(iii). Partially qualifying interior lighting systems that will reduce the total annual energy and power costs for combined usage of the building's heating, cooling, ventilation, hot water, and interior lighting systems by 16.66% or more as compared to a reference building that meets the minimum requirements of Standard 90.1-2001. The required 16.66% reduction must be accomplished solely through energy and power cost reductions for the heating, cooling, ventilation, hot water, and interior lighting systems. For property placed in service before final regulations are issued, the interim lighting rule provides that lighting system that will reduce lighting power density of 25% (50% in the case of a warehouse) of the minimum requirements in Table 9.3.1.1 or Table 9.3.1.2 (not including additional interior lighting power allowances) of Standard 90.1–2001 are partially qualifying interior lighting systems. A pro-rated partial deduction is allowed for a lighting system that: (1) reduces lighting power density between 25% and 40%; (2) has controls and circuiting that comply fully with the mandatory and prescriptive requirements of Standard 90.1-2001; (3) includes provision for bi-level switching in all occupancies except hotel and motel guest rooms, store rooms, restrooms, and public lobbies; and (4) meets the minimum requirements for calculated lighting levels as set forth in the IESNA Lighting Handbook, Performance and Application, Ninth Edition, 2000.

5. Qualifying computer software must prepare energy or power cost savings calculation.

6. Qualifying individuals must inspect and test the qualifying buildings to ensure compliance of the buildings with energy-savings plans and targets. Qualifying individuals must certify and provide an explanation to the owner of the building of the energy efficiency features of the building and its projected annual energy costs.


D. INCENTIVE AMOUNTS. The tax deduction amount is 100% of the cost of energy efficient commercial building property.

E. INCENTIVE LIMITS. The maximum tax deduction amount is the product of $1.80 and the square footage of the qualifying building. The maximum tax deduction amount for partially qualifying property is the product of $0.60 or $1.20 and the square footage of the qualifying building.

F. INCENTIVE TIMEFRAME. The tax deduction expires December 31, 2013.

G. MISCELLANEOUS.

1. The basis of the qualifying property must be reduced by the amount of the tax deduction allowed or allocated.
00.14 Federal income tax depreciation deduction for cellulosic biofuel plant property

A. GENERAL DESCRIPTION. The Federal Internal Revenue Code provides an income tax depreciation deduction in the amount of 50% of the adjusted basis of such property for qualifying second generation biofuel plant property. IRC §168(l).

B. ELIGIBLE TAXPAYERS. Taxpayer owners placing in service qualifying second generation biofuel plant property subject to cost recovery.

C. QUALIFYING ACTIVITY. Taxpayer must place in service qualifying second generation biofuel plant property. Qualifying second generation biofuel plant property is depreciable property used in the United States solely to produce second generation biofuel. Second generation biofuel is any liquid fuel which is produced from any lignocellulosic or hemicellulosic matter that is available on a renewable or recurring basis, and any cultivated algae, cyanobacteria, or lemmna. Second generation biofuel includes bagasse (from sugar cane), corn stalks and switchgrass; dedicated energy crops such as energy cane, hybrid poplar wood, or elephant grass; agricultural residues such as rice straw, corn stover, or wheat straw; agricultural wastes such as rice hulls, corn fiber, sugar beet pulp, citrus pulp, or citrus peels; forestry wastes such as hardwood or softwood thinnings or residues from timber operations; wood wastes such as saw mill waste or pulp mill waste; and urban wastes such as the paper fraction of municipal solid waste, municipal wood waste, or municipal green waste.

1. Second generation biofuel plant property does not include any property otherwise eligible for bonus depreciation as qualifying property or qualifying New York Liberty Zone property if it is depreciated under the alternative depreciation system.

2. Second generation biofuel plant property does not include any property any portion of which is financed with the proceeds of tax-exempt obligations.

D. INCENTIVE AMOUNTS. The tax deduction amount is 50% of the adjusted basis of second generation biofuel plant property.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax deduction expires December 31, 2013.

G. MISCELLANEOUS.

1. The tax deduction may be recaptured if the amount deducted as an expense under IRC §179(d) in the year that property is placed in service exceeds the total amount that would have been allowed as depreciation. The amount recaptured is treated as ordinary income in the tax year of recapture.

2. Qualifying second generation biofuel plant property are subject to rules similar to the rules under IRC §179(d)(10).

3. The basis of qualifying second generation biofuel plant property is reduced by the amount of the tax deduction before computing the amount otherwise allowable as a depreciation deduction for the tax year and any later tax year.

00.15 Federal income tax credit for energy research

A. GENERAL DESCRIPTION. The Federal Internal Revenue Code provides an income tax credit in the amount of 20% of amounts paid to a qualifying energy research consortium for energy research. IRC §41.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayers paying or incurring qualifying research expenses in carrying on a trade or business.

1. For partnership, S corporation, or trust or estate paying or incurring research expenses, the tax credit passes through to Taxpayer partners, shareholders, or beneficiaries.

C. QUALIFYING ACTIVITY. Taxpayer must pay an energy research consortium for energy research. An energy research consortium is a qualifying research consortium exempt from tax under IRC §501(a) that is organized and operated primarily to conduct energy research and development in the public interest and to which at least 5 unrelated persons paid or incurred amounts to that organization within the calendar year.

1. Qualifying research consortium may not have a single person pay or incur more than 50% of the total amounts received by the research consortium during the calendar year.

2. Qualifying energy research may not be conducted outside of the U.S., Puerto Rico or a U.S. possession.

D. INCENTIVE AMOUNTS. The tax credit amount is 20% of amounts paid to a qualifying energy research consortium for energy research. Unlike the general rule for the research credit, the 20% credit for research by an energy research consortium applies to all these expenditures, not only those in excess of a base amount.
E. **INCENTIVE LIMITS.** Unused tax credit may be carried back 1 year and carried forward 20 years.

F. **INCENTIVE TIMEFRAME.** The tax expired December 31, 2009.

G. **MISCELLANEOUS.**

**00.16 Federal income tax credit for clean renewable energy bonds**

A. **GENERAL DESCRIPTION.** The Federal Internal Revenue Code provides an income tax credit in the amount of a portion of the clean renewable energy bonds’ nonrefundable outstanding face amount which will permit issuance with a specified maturity or redemption date without discount and without interest cost. IRC §54; IRC §54C; Notice 2007-26, 2007-14 IRB 870; Notice 2009-15, 2009-6 IRB 449; Notice 2009-33; IRS Announcement 2010-54.

B. **ELIGIBLE TAXPAYERS.** Taxpayer holders of clean renewable energy bonds.

C. **QUALIFYING ACTIVITY.** Taxpayer must hold clean renewable energy bonds. A clean renewable energy bond is a registered bond issued by a qualifying issuer under the national clean renewable energy bond limitation, 95% or more of the proceeds of the issue used for capital expenditures incurred by government body or a mutual or cooperative electric company for one or more qualifying renewable energy projects. Qualifying renewable energy projects are facilities that qualify for the IRC §45(d) renewable electricity production credit. Qualifying issuers are (1) public power providers, (2) cooperative electric companies, (3) government bodies, (4) not-for-profit electric utilities that have received a loan or loan guarantee under the Rural Electrification Act of 1936 (7 USC §901-950b), and (5) clean renewable energy bond lenders. A clean renewable energy bond lender is a cooperative that is owned by, or has outstanding loans to, 100 or more cooperative electric companies and was in existence on Feb. 1, 2002, or any affiliated entity controlled by the cooperative.

1. Qualifying renewable energy project do not include refined coal production facilities under IRC §45(d)(8) and Indian coal production facilities under IRC §45(d)(10).
2. Qualifying renewable energy projects must be owned by a government body, a public power provider, or a cooperative electric company.
3. Qualifying renewable energy projects may be refinanced with proceeds of a clean renewable energy bond only if the indebtedness being refinanced (including any obligation directly or indirectly refinanced by that indebtedness) was originally incurred after Aug. 8, 2005.
4. Qualifying issuer must reasonably expect that: (1) at least 95% of the proceeds of the issue will be spent for one or more qualifying projects within the 5-year period beginning on the date of issuance of the clean renewable energy bond; (2) a binding commitment with a third party to spend at least 10% of the proceeds of the issue will be incurred within the 6-month period beginning on the date of issuance of the clean renewable energy bond on the date of the loan of those proceeds to more than one borrower; and (3) those projects will be completed with due diligence and the proceeds of the issue will be spent with due diligence.

D. **INCENTIVE AMOUNTS.** The tax credit amount is the product of the tax credit rate determined by IRS for the tax credit rate for any day is the tax credit rate which IRS estimates will permit the issuance of clean renewable energy bonds with a specified maturity or redemption date without discount and without interest cost to the qualifying issuer. The applicable credit rate for a tax credit bond on its sale date is the tax credit rate published for that date by the Bureau of Public Debt on its Internet site for State and Local Government Series securities.

1. The tax credit for new clean renewable energy bonds is 70% of the amount that would otherwise be allowable under IRC §54A(b).
2. The tax credit rate will apply to the first day on which there is a binding, written contract for the sale or exchange of the bond.

E. **INCENTIVE LIMITS.** The maximum annual tax credit allowable is the excess of Taxpayer's regular tax and AMT liability, over tax credits allowed under Part IV of subchapter A tax credit provisions. The nationwide maximum aggregate tax credit amount is $1.2 billion, with an additional $1.6 billion authorized in 2009 for clean renewable energy bonds. The nationwide maximum aggregate tax credit amount for qualifying borrowers that are governmental bodies is $800 million. The tax credit is nonrefundable.

F. **INCENTIVE TIMEFRAME.** The tax credit for clean renewable energy bonds expired December 31, 2009.

1. An application for an allocation of the new clean renewable energy bond limitation must be prepared and submitted in accordance with the requirements set forth in Notice 2009-33, 2009-17 IRB 865. The application for new clean renewable energy bond
**G. MISCELLANEOUS.**

1. The tax credit must be included in gross income, and treated as interest income.
2. Qualifying projects are subject to the requirements of subchapter IV of chapter 31 of title 40 of the United States Code that the minimum wage paid must be the average local wage (i.e., the “Davis-Bacon Act” prevailing wage requirements), for bonds issued after February 17, 2009.

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**00.17 Federal income tax credit for qualifying energy conservation bonds**

**A. GENERAL DESCRIPTION.** The Federal Internal Revenue Code provides an income tax credit in the amount of 70% of a portion of the qualifying energy conservation bonds’ nonrefundable outstanding face amount which will permit issuance with a specified maturity or redemption date without discount and without interest cost.  
IRC §54D; Notice 2009-29, 2009-16 IRB 849; Notice 2012-44, 2012-28 IRB.

**B. ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer holders of qualifying energy conservation bonds.

1. The IRS must allocate qualifying energy conservation bonds among the states in proportion to the state’s population.

**C. QUALIFYING ACTIVITY.** Taxpayer must hold qualifying energy conservation bonds. A qualifying energy conservation bond must be issued and designated by a state or local government. All of the qualifying energy conservation bond issue’s available project proceeds must be used for capital expenditures for one or more qualifying conservation purposes. Qualifying conservation purposes include (1) capital expenditures incurred for purposes of reducing energy consumption in publicly-owned buildings by at least 20%; implementing green community programs (including the use of loans, grants or other repayment mechanisms to implement those programs); rural development involving the production of electricity from renewable energy resources; or any qualifying facility as determined under IRC §45(d) without regard to any placed in service date; (2) expenditures with respect to research facilities and research grants that support research in: the development of cellulosic ethanol or other nonfossil fuels; technologies for the capture and sequestration of carbon dioxide produced through the use of fossil fuels; increasing the efficiency of existing technologies for producing nonfossil fuels; automobile battery technologies and other technologies to reduce fossil fuel consumption in transportation; or technologies to reduce energy use in buildings; (3) mass commuting facilities and related facilities that reduce the consumption of energy, including expenditures to reduce pollution from vehicles used for mass commuting; (4) demonstration projects designed to promote the commercialization of: green building technology; conversion of agricultural waste for use in the production of fuel or otherwise; advanced battery manufacturing technologies; technologies to reduce peak use of electricity; or technologies for the capture and sequestration of carbon dioxide emitted from combusting fossil fuels in order to produce electricity; (5) public education campaigns to promote energy efficiency.

1. Qualifying conservation purposes do not include refined coal production or Indian coal production facilities.
2. Qualifying publicly-owned building are buildings that are owned by a State or local or any instrumentality thereof for Federal tax purposes.
3. Qualifying green community programs are programs to promote one or more of the purposes of energy conservation, energy efficiency, or environmental conservation initiatives relating to energy consumption, broadly construed, and must involve property or financing programs available to the general public.

**D. INCENTIVE AMOUNTS.** The tax credit amount is 70% of a portion of the qualifying energy conservation bonds’ nonrefundable outstanding face amount which will permit issuance with a specified maturity or redemption date without discount and without interest cost.

**E. INCENTIVE LIMITS.** The nationwide maximum cumulative tax credit amount is $3.2 billion.

**F. INCENTIVE TIMEFRAME.**

**G. MISCELLANEOUS.**

1. The tax credit is includible in gross income, and is treated as interest income.
2. Qualifying projects are subject to the requirements of subchapter IV of chapter 31 of title 40 of the United States Code that the minimum wage paid must be the average local wage (i.e., the “Davis-Bacon Act” prevailing wage requirements).

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**00.18 Federal personal income tax credit for nonbusiness energy property**

**A. GENERAL DESCRIPTION.** The Federal Internal Revenue Code provides a personal income tax credit in the amount of 10% of the costs for qualifying building envelope components or residential energy property expenditures. IRC §25C; IRS Notice 2006-26, 2006-1 CB 622; IRS Notice 2009-53, 2009-25 IRB 1095; INFO 2009-0231; INFO 2009-0239; INFO 2009-0243; INFO 2010-0098; INFO 2010-0105; CONEX-120518-10; CONEX-131502-10; CONEX-145283-10; CONEX-140778-10; INFO 2011-0001; INFO 2011-0006; August 4, 2009.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer individuals installing energy efficient property in the Taxpayer's principal residence.

1. The tax credit may be allocated among Taxpayers in jointly occupied units, Taxpayer tenant-owners in a cooperative or Taxpayer members of a condominium.
2. Taxpayer may not be a cooperative.

C. QUALIFYING ACTIVITY. Taxpayer must install energy efficient property in Taxpayer's principal residence. Qualifying energy efficient property is energy efficiency improvements to the building envelope and residential energy property expenditures. Qualifying energy efficient property must be reasonably expected to remain in use for 5 years. Qualifying energy efficiency improvements to the building envelope are any energy efficient building envelope component that meets the prescriptive criteria for that component established by the 2009 International Energy Conservation Code, as supplemented and as in effect on Feb. 17, 2009; (2) exterior windows (including skylights); (3) exterior doors; and (4) any metal roof or asphalt roof installed on a dwelling unit, but only if the roof has appropriate pigmented coatings or cooling granules that are specifically and primarily designed to reduce the dwelling unit's heat gain.

1. Building envelope component is: (1) any insulation material or system that is specifically and primarily designed to reduce the dwelling unit's heat loss or gain when installed in or on the dwelling unit and meets the prescriptive criteria for that material or system established by the 2009 International Energy Conservation Code (including supplements), as in effect on Feb. 17, 2009; (2) exterior windows (including skylights); (3) exterior doors; and (4) any metal roof or asphalt roof installed on a dwelling unit, but only if the roof has appropriate pigmented coatings or cooling granules that are specifically and primarily designed to reduce the dwelling unit's heat gain.

2. Building envelope component does not include components with a principal purpose is to serve any function unrelated to the reduction of heat loss or gain or if production costs attributable to features other than those that reduce heat loss or gain exceed production costs attributable to features that reduce heat loss or gain.

3. Building envelope component does not include exterior windows, skylights, and doors with a U factor greater than 0.30 and a SHGC greater than 0.30.

4. Qualifying metal roofs must have appropriate pigmented coatings that are specifically and primarily designed to reduce the heat gain of a dwelling unit when installed on the dwelling unit; and meets or exceeds the Energy Star program requirements in effect at the time of installation.

5. Building envelope component does not include property that provides structural support or a finished surface, such as drywall or siding, including vinyl siding.

6. Building envelope component or energy property may be certified by its manufacturer if installed in a manner that is consistent with the manufacturer's certification. The certification statement may be provided by including a written copy of the statement with the packaging of the component or property, in printable form on the manufacturer's website, or in any other manner that will permit Taxpayer to retain the certification statement for tax recordkeeping purposes.

7. Taxpayer may not rely on an Energy Star label for certifying qualifying property.

8. Qualifying expenditures are incurred for an existing home or for an addition or renovation to an existing home and not for a newly constructed home.

energy factor of at least 0.82 or a thermal efficiency of at least 90%; and (11) a biomass fuel stove that burns biomass fuel to heat or to heat water for use in a residence, and that has a thermal efficiency rating of at least 75%, as measured using a lower heating value. Biomass fuel is any plant-derived fuel available on a renewable or recurring basis, including agricultural crops and trees, wood and wood waste and residues (including aquatic plants), grasses, residues, and fibers.
A. GENERAL DESCRIPTION. The Federal Internal Revenue Code provides a personal income tax credit in the amount of 30% the cost of residential energy efficient property, including qualifying solar electric property, qualifying solar water heating property, qualifying fuel cell property, qualifying small wind energy property, and qualifying geothermal heat pump property. IRC §25D; IRS Notice 2009-41; INFO 2009-0240; CONEX – 152472-09; INFO 2010-0031; IRS Notice 2013-70.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer individuals installing residential energy efficient property.

C. QUALIFYING ACTIVITY. Taxpayer must install residential energy efficient property. Residential energy efficient property includes solar electric, solar hot water, fuel cell, small wind energy, and geothermal heat pump. Qualifying solar electric property uses solar energy to generate electricity for use in a dwelling unit. Qualifying solar water heating property heats water for use in a dwelling unit, if at least half of the energy used by the property for that purpose is derived from the sun. Qualifying fuel cell property is an integrated system comprised of a fuel cell stack assembly and associated balance of plant components that converts a fuel into electricity using electrochemical means, has an electricity-only generation efficiency of greater than 30%, and generates at least 0.5 kw of electricity. Qualifying small wind energy property is property that uses a wind turbine to generate electricity. Qualifying geothermal heat pump property is property that uses the ground or ground water as a thermal energy source to heat the dwelling unit or as a thermal energy sink to cool the dwelling unit, and meets the Energy Star program requirements in effect when the expenditure is made.

D. INCENTIVE LIMITS. The maximum lifetime tax credit amount is $500.

E. INCENTIVE AMOUNTS. The tax credit amount is 10% of 2011 of the cost of qualifying building envelope components or residential energy property expenditures during the taxable year.
1. Cost of qualifying building envelope components includes costs incurred to purchase the components, and not for amounts paid or incurred for onsite preparation, assembly or installation.
2. Cost of qualifying energy property includes the cost of the property and labor costs properly allocable to the onsite preparation, assembly, or original installation of the property.
3. Cost of qualifying energy property includes only the portion of the cost for nonbusiness purpose if less than 80% of the use of an item is for nonbusiness purposes.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2013.
1. Cost of qualifying energy property is made when the original installation is completed. Cost of qualifying energy property in connection with the construction or reconstruction of a structure is treated as made when Taxpayer's original use of the constructed or reconstructed structure begins.

G. MISCELLANEOUS.
1. The basis increase of the property which would result from the cost of qualifying energy property is reduced by the amount of the tax credit.
2. The tax credit can be claimed against the AMT.

00.19 Federal personal income tax credit for residential energy efficient property

1. Qualifying property costs include labor costs properly allocable to the on-site preparation, assembly, or original installation of qualifying property, and expenditures for piping or wiring to interconnect qualifying property to the dwelling unit.
2. Qualifying property costs include expenditures that are made from subsidized energy financing. Subsidized energy financing is financing provided under a federal, state, or local program, a principal purpose of which is to provide subsidized financing for projects designed to conserve or produce energy.
3. Qualifying property costs include only the portion of the cost for nonbusiness purpose if less than 80% of the use of an item is for nonbusiness purposes.
4. Qualifying property costs does not include an expenditure financed with an energy conservation...
subsidy that a public utility provides to a customer to buy or install an energy conservation measure, which is excluded from income.

5. Qualifying property costs include amount of any Renewable Energy Credits payments from public utilities.

E. INCENTIVE LIMITS. The maximum annual tax credit amount is: $500 for each 0.5 kilowatt of capacity for qualifying fuel cell property.

1. For qualifying fuel cell property in a dwelling unit that is jointly occupied and used during any calendar year as a residence by two or more individuals, the maximum tax credit amount for all the individuals is $1,667 for each 0.5 kw of capacity of qualifying fuel cell property.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2016.

1. Qualifying property costs are made when the original installation is completed.
2. Qualifying property costs related to the construction or reconstruction of a structure are made when Taxpayer begins using the structure.

G. MISCELLANEOUS.

1. Taxpayer who qualifies for both the nonbusiness energy property credit in IRC §25C and the tax credit may claim both credits.
2. The tax credit can be claimed against the AMT.
3. The basis increase of the property which would result from the qualifying property costs is reduced by the amount of the tax credit.
4. The tax credit is reduced by the amount of nontaxable energy conservation subsidy received under IRC §136. Because state-provided incentives are includable in gross income, Taxpayer is not required to reduce the amount of his or her qualified expenditures qualifying for the tax credit.
5. If Taxpayer uses more than 20 percent of qualified property for business purposes, the Taxpayer can only take the portion of the expenditures that is properly allocable to use for nonbusiness purposes. Taxpayer may be eligible for the IRC §48 business credit for the cost of qualifying property allocable to Taxpayer’s use of the system in a trade or business, or for the production of income.
### Alaska State Tax Incentives for Renewable Energy and Green Building

<table>
<thead>
<tr>
<th>03.01 Alaska state property tax exemption for residential renewable energy systems</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. General Description.</strong> Alaska provides a local option of property tax exemption assessment in the amount of 100% of the value of renewable energy systems that generate electricity for residential use. <em>AK S 220 (2009).</em></td>
</tr>
<tr>
<td><strong>B. Eligible Taxpayers.</strong> The tax exemption is available to Taxpayer owners of renewable energy systems located in the municipality.</td>
</tr>
<tr>
<td><strong>C. Qualifying Activity.</strong> Taxpayer must own renewable energy systems that are used to develop means of energy production using energy sources other than fossil or nuclear fuel, including windmills and water and solar energy devices located in the municipality.</td>
</tr>
<tr>
<td><strong>D. Incentive Amounts.</strong> The tax exemption amount varies by local jurisdiction.</td>
</tr>
<tr>
<td><strong>E. Incentive Limits.</strong></td>
</tr>
<tr>
<td><strong>F. Incentive Timeframe.</strong></td>
</tr>
<tr>
<td><strong>G. Miscellaneous.</strong></td>
</tr>
</tbody>
</table>
Arizona State Tax Incentives for Renewable Energy and Green Building

04.01 Arizona state tax credit for renewable energy operations

A. GENERAL DESCRIPTION. Arizona provides a corporate and personal income tax credit over 5 years in the amount of up to 10% of the total capital investment for renewable product manufacturers choosing to establish or expand their manufacturing facilities and corporate headquarters in the state. Ariz. Rev. Stat. §43-1164.01; Ariz. Rev. Stat. §41-1511; Ariz. Admin. Code R20-1-301 et seq.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer manufacturers of renewable energy products expanding or locating qualifying renewable energy operations.

1. Taxpayer must be certified by the AZ Commerce Authority.

C. QUALIFYING ACTIVITY. Taxpayer must invest in renewable product manufacturing. Renewable product manufacturing is the manufacturer of, or a headquarter for, systems and components that are used in manufacturing renewable energy equipment for the generation, storage, testing and research and development, and transmission of electricity from renewable resources. Renewable energy is electricity produced by sunlight, water, wind, geothermal heat, or other nonfossil renewable source.

1. Taxpayer must fulfill minimum requirements for new full-time employment positions created: 1.5 new full-time employment positions per $500,000 of capital investment in qualifying renewable energy manufacturing operations; or 1.0 new full-time employment position per $200,000 increment of investment in qualifying renewable energy business headquarters. An employee must have been employed at the qualifying business location for at least 90 days during the taxable year in a permanent full-time position of at least 1,750 hours per year.

2. Taxpayer must fulfill minimum requirements for minimum employee compensation and health benefit levels: 51% of the new full-time employment positions must make 125% of the median annual wage; and 100% of the new full-time employment positions must include health insurance coverage for the employees for which Taxpayer pays at least 80% of the premium, or an equivalent percentage of the cost for alternative health benefits models that offer standard comprehensive coverage.

3. Taxpayer must spend at least $250,000 in qualifying investments during each twelve-month period.

D. INCENTIVE AMOUNTS. The tax credit amount is 10% of the capital investment if a manufacturing renewable energy operation creates at least 1.5 full-time employees for each $500,000 of capital invested, or a headquarters creates at least 1 full-time employee for each $200,000 of capital invested.

1. If the capital ratios above cannot be met, then the tax credit amount is 10% of $500,000 per 1.5 new full-time employee in a manufacturing renewable energy operation, or $200,000 per 1 new full-time employee in a headquarters.

E. INCENTIVE LIMITS. The statewide maximum annual tax credit amount is $70 million.

F. INCENTIVE TIMEFRAME. The tax credit is taken over a 5-year period. The tax credit expires December 31, 2014.

G. MISCELLANEOUS.

1. The tax credit may be recaptured if within 5 taxable years after first receiving a credit, the certification of qualification of a business is terminated or revoked. The AZ Commerce Authority may allow a temporary exemption from the recapture of tax benefits, in the case of extraordinary hardship due to factors beyond the control of the qualifying business.

2. Taxpayer cannot claim a tax credit under enterprise zones, military reuse zones or qualifying defense contractors for the same employment positions.

04.02 Arizona state property tax abatement for renewable energy operations


B. ELIGIBLE TAXPAYERS. The tax abatement is available to Taxpayer manufacturers of renewable energy products or biofuel expanding or locating qualifying renewable energy operations.

1. Taxpayer must be certified by the AZ Commerce Authority.

2. Taxpayer must meet certain minimum requirements for the quantity and quality of new jobs created.

3. Taxpayer must invest at least $25 million in facilities, equipment, land and infrastructure.

C. QUALIFYING ACTIVITY. Taxpayer must own taxable renewable energy property or biofuel. Renewable energy is electricity produced by sunlight, water, wind, geothermal heat, or other nonfossil renewable source.

1. Motor vehicle biofuel is a solid, liquid, or gaseous fuel that is derived from biological material,
excluding organic material that has been transformed by geological processes into substances such as coal or petroleum, which also contains fuel additives in compliance with federal and state law and is manufactured exclusively for use in a motor vehicle.

D. QUALIFYING ACTIVITY. The tax abatement amount reduces the property tax assessments for class 6 properties to a ratio of 5%, and class 1 properties to a ratio of 22%.

1. Qualifying property will be designated as a class 6 property for a period of 10 years if 51% or more of the full-time employees are paid 125% to 199% of the median income in Arizona, or 15 years if 51% or more of the full-time employees are paid 200% or more of the median income in Arizona.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax abatement is available January 1, 2010, and expires December 31, 2014. The tax abatement is expires December 31, 2023 for biofuel property.

G. MISCELLANEOUS.

### 04.03 Arizona state property tax assessment for renewable energy property

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.</td>
<td>General Description. Arizona provides a property tax assessment in the amount of 20% of the cost the renewable energy equipment owned by utilities and other entities. <em>Ariz. Rev. Stat.</em> §42-14155.</td>
</tr>
<tr>
<td>B.</td>
<td>Eligible Taxpayers. Taxpayer utilities and other entities owning taxable renewable energy equipment.</td>
</tr>
<tr>
<td>C.</td>
<td>Qualifying Activity. Taxpayer must own renewable energy equipment. Renewable energy equipment is electric generation facilities, electric transmission, electric distribution, gas distribution or combination gas and electric transmission and distribution and transmission and distribution cooperative property that is located in this state, that is used or useful for the generation, storage, transmission or distribution of electric power, energy or fuel derived from solar, wind or other non-petroleum renewable sources not intended for self-consumption, including materials and supplies and construction work in progress.</td>
</tr>
<tr>
<td>D.</td>
<td>Incentive Amounts. The tax assessment amount is 20% of its depreciated cost.</td>
</tr>
<tr>
<td>E.</td>
<td>Incentive Limits.</td>
</tr>
<tr>
<td>F.</td>
<td>Incentive Timeframe. The tax assessment expires December 31, 2040.</td>
</tr>
</tbody>
</table>

### 04.04 Arizona state income tax credit for environmental technology facilities

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.</td>
<td>Eligible Taxpayers. The tax credit is available to Taxpayer constructing environmental technology facilities.</td>
</tr>
<tr>
<td>1.</td>
<td>Taxpayers must be certified by the AZ Commerce Authority.</td>
</tr>
<tr>
<td>2.</td>
<td>Taxpayer partners in a partnership claim their pro-rata share of the tax credit based on ownership interest.</td>
</tr>
<tr>
<td>C.</td>
<td>Qualifying Activity. Taxpayer must construct environmental technology manufacturing, producing or processing facilities. Environmental technology is solar and other renewable energy products or recycled materials. Renewable energy is energy that is supplied from sources that are continually replenished from the sun, the earth or the waste stream, including hydroelectric, solar-thermal, photovoltaic, biomass, wind and geothermal processes.</td>
</tr>
<tr>
<td>D.</td>
<td>Incentive Amounts. The tax credit amount is 10% of the amount spent to construct the renewable energy operation.</td>
</tr>
<tr>
<td>1.</td>
<td>Qualifying costs include land acquisition, improvements, and equipment devoted to production or processing of solar or renewable energy products.</td>
</tr>
<tr>
<td>2.</td>
<td>Qualifying costs must be included in Taxpayer’s adjusted basis for the renewable energy operation.</td>
</tr>
<tr>
<td>3.</td>
<td>Qualifying costs may include construction within 10 years after the start of the renewable energy operation's initial construction.</td>
</tr>
<tr>
<td>E.</td>
<td>Incentive Limits. The maximum annual tax credit allowed to be claimed is 75% of the tax liability for the tax year.</td>
</tr>
<tr>
<td>F.</td>
<td>Incentive Timeframe. Unused tax credit may be carried forward 15 years.</td>
</tr>
<tr>
<td>G.</td>
<td>Miscellaneous. The tax credit may be recaptured if the qualifying renewable energy operation is not placed in service or if taken out of service within 5 years.</td>
</tr>
<tr>
<td>1.</td>
<td>The adjusted basis of a qualifying renewable energy operation must be reduced by the amount of tax credit claimed with respect to the renewable energy operation.</td>
</tr>
</tbody>
</table>
04.05 Arizona state income tax credit for non-residential solar and wind energy devices


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations and individuals installing qualifying solar energy devices.

1. Taxpayer or an entity exempt from taxation may transfer the tax credit to third party who installs or manufacture the systems for non-residential applications.
2. Taxpayer partners in a partnership claim only the pro rata share of the tax credit based on the ownership interest or financial investment in the system. The total of tax credit allowed all such Taxpayer owners may not exceed the amount that would have been allowed a sole Taxpayer owner.

C. QUALIFYING ACTIVITY. Taxpayer must install solar energy device in commercial and industrial applications. A solar energy device is a system or series of mechanisms designed primarily to provide heating, to provide cooling, to produce electrical power, to produce mechanical power, to provide solar daylighting or to provide any combination of the foregoing by means of collecting and transferring solar generated energy into such uses either by active or passive means, including wind generator systems that produce electricity.

1. Solar energy devices may also have the capability of storing solar energy for future use.
2. Solar energy devices include passive systems clearly designed as a solar energy device, such as a trombe wall, and not merely as a part of a normal structure, such as a window.

D. INCENTIVE AMOUNTS. The tax credit amount is 10% of the installed cost of qualifying solar energy devices.

E. INCENTIVE LIMITS. The maximum annual tax credit amount is $25,000 per building. The maximum cumulative tax credit amount is $50,000. The statewide maximum annual tax credit amount is $1 million.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2018. Unused credit may be carried forward 5 years.

G. MISCELLANEOUS.

04.06 Arizona state property tax exemption for solar and wind energy devices

A. GENERAL DESCRIPTION. Arizona provides a property tax assessment exemption in the amount of 100% of the value of solar and wind energy devices. Ariz. Rev. Stat. §42-11034; HB 2332.

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer owners of taxable solar energy devices.

C. QUALIFYING ACTIVITY. Taxpayer must own solar energy devices and any other device or system designed for the production of solar energy for on-site consumption. Solar energy device is a system or series of mechanisms designed primarily to provide heating, to provide cooling, to produce electrical power, to produce mechanical power, to provide solar daylighting or to provide any combination of the foregoing by means of collecting and transferring solar generated energy into such uses either by active or passive means, including wind generator systems that produce electricity.

1. Solar energy devices may also have the capability of storing solar energy for future use.
2. Solar energy devices include passive systems clearly designed as a solar energy device, such as a trombe wall, and not merely as a part of a normal structure, such as a window.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the property tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

04.07 Arizona state sales tax exemption for solar and wind energy devices


B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer purchasers of taxable solar energy devices and installation services.

1. Solar energy retailer or a solar energy contractor must be certified by the AZ Department of Revenue. Retailer must make its books and records relating to
sales of solar energy devices available to the AZ Department of Revenue for examination.

C. QUALIFYING ACTIVITY. Taxpayer must purchase solar energy devices. Solar energy devices include wind electric generators and wind-powered water pumps in addition to daylighting, passive solar heating, active solar space heating, solar water heating, and photovoltaics.

1. Solar energy device does not include batteries, controls, etc., that are not part of the system.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the gross proceeds of sales or gross income derived from a contract to provide and install a solar energy device.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax exemption expires December 31, 2016.

G. MISCELLANEOUS. Municipalities may have a 0.5 to 2% city sales tax that is applicable to sales or installations of solar and wind energy devices, unless a city specifically exempts such sales under its city tax code.

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04.08 Arizona state income tax credit for electric vehicle recharge outlets

A. GENERAL DESCRIPTION. Arizona provides an state income tax credit in the amount of 100% of the cost of installing or including electric vehicle recharge outlets. Ariz. Rev. Stat. §43-1176.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayers constructing dwelling units with electric vehicle recharge outlets.

1. The tax credit may be transferred to a Taxpayer purchaser of the dwelling unit.

C. QUALIFYING ACTIVITY. Taxpayer must install or include electric vehicle recharge outlets in constructed dwelling units.

1. Qualifying electric vehicle recharge outlets must be connected to the utility system by a dedicated line that is capable of operating at normal secondary voltages.

2. Qualifying electric vehicle recharge outlets must meet applicable local building safety codes and be commensurate and consistent with electric vehicle recharging needs and methods.

D. INCENTIVE AMOUNTS. The tax credit amount is 100% of the cost of installing or including electric vehicle recharge outlets.

E. INCENTIVE LIMITS. The maximum tax credit amount is $75 per installation.

F. INCENTIVE TIMEFRAME. Unused tax credits may be carried forward 5 years.

G. MISCELLANEOUS. The tax credit is in lieu of any expenses taken for installation of the electric vehicle recharge outlets.

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04.09 Arizona state income tax credit for solar hot water heating

A. GENERAL DESCRIPTION. Arizona provides a state income tax credit in the amount of 100% of the cost of installing or including solar hot water plumbing stub outs in dwelling units. Ariz. Rev. Stat. §43-1176.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayers constructing dwelling units with solar hot water plumbing stub outs.

1. The tax credit may be transferred to Taxpayer purchaser of the dwelling unit.

C. QUALIFYING ACTIVITY. Taxpayer must install or include solar hot water plumbing stub outs in constructed dwelling units.

1. Qualifying stub outs must include 2 insulated 3/4 inch copper pipes and at least 2 pairs of wires for monitoring and control purposes.

2. Qualifying stub outs must be configured to allow sufficient solar access and exposure and to allow ready installation of solar water heating devices without further expense or effort to reach, use or serve the domestic hot water system of the dwelling.

D. INCENTIVE AMOUNTS. The tax credit amount is 100% of the cost of installing or including solar hot water plumbing stub outs.

E. INCENTIVE LIMITS. The maximum tax credit amount is $75 per installation.

F. INCENTIVE TIMEFRAME. Unused credits may be carried forward 5 years.

G. MISCELLANEOUS. The tax credit is in lieu of any expenses taken for installation of the plumbing stub outs.

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04.10 Arizona state personal income tax credit for residential solar and wind energy devices

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer individuals installing solar energy devices in their residence.

1. Taxpayer husband and wife who file separate returns for a taxable year in which they could have filed a joint return may each claim only 1/2 of the tax credit that would have been allowed for a joint return.

C. QUALIFYING ACTIVITY. Taxpayer must install a solar energy device in Taxpayer's residence located in this state. Solar energy device is a system or series of mechanisms designed primarily to provide heating, to provide cooling, to produce electrical power, to produce mechanical power, to provide solar day lighting or to provide any combination of the foregoing by means of collecting and transferring solar generated energy into such uses either by active or passive means, including wind generator systems that produce electricity.

1. Solar energy devices may also have the capability of storing solar energy for future use.
2. Solar energy devices include passive systems clearly designed as a solar energy device, such as a trombe wall, and not merely as a part of a normal structure, such as a window.
3. Solar energy devices do not include solar hot water heater plumbing stub outs installed by the builder of a house or dwelling unit before title was conveyed to the taxpayer.
4. Solar energy devices must have components of the solar energy device and their installation warranted for a period of at least 1 year and the collectors, heat exchangers and storage units and their installation warranted for a period of at least 2 years.

D. INCENTIVE AMOUNTS. The tax credit amount is 25% of the cost of the solar energy device.

E. INCENTIVE LIMITS. The maximum annual tax credit amount is $1,000. The maximum cumulative tax credit amount is $1,000 per residence.

F. INCENTIVE TIMEFRAME. Unused credit may be carried forward 5 years.

G. MISCELLANEOUS.

A. GENERAL DESCRIPTION. Arizona provides an income tax deduction in the amount of 5% of the sales price of energy efficient single family residences, condominiums or town houses. Ariz. Rev. Stat. §43-1031.

B. ELIGIBLE TAXPAYERS. The tax deduction is available to Taxpayer sellers of energy efficient residences.

1. Taxpayer seller may elect to transfer the tax deduction to the Taxpayer purchaser of the residence or to the Taxpayer financial institution that secures a mortgage or deed of trust on the residence. The Taxpayer seller must deliver a written statement that the Taxpayer seller has elected not to claim the deduction and that the Taxpayer transferee may claim the deduction, subject to the conditions and limitations prescribed.

C. QUALIFYING ACTIVITY. Taxpayer must sell energy efficient residences. Energy efficient residences are new single family-residences, condominiums, or town houses that exceed the qualifying rating of the 1995 Model Energy Code Threshold by at least 50% (90 points) as determined by an approved rating program.

1. The AZ Commerce Authority Energy Office must increase the qualifying rating by 5% for the next taxable year if the number of homes receiving the deduction in a single year exceeds 5% of the new homes built in the state.

D. INCENTIVE AMOUNTS. The tax deduction amount is 5% of the sales price excluding commissions, taxes, interest, points, and other brokerage, finance and escrow charges.

E. INCENTIVE LIMITS. The maximum annual tax deduction amount is $5,000.

F. INCENTIVE TIMEFRAME. The tax deduction may be claimed in the year that the house is sold. The tax deduction expires December 31, 2010.

G. MISCELLANEOUS.

04.12 Arizona state personal income tax deduction for qualifying wood stoves

A. GENERAL DESCRIPTION. Arizona provides a personal income tax deduction in the amount of 100% of the cost to convert an existing wood fireplace to a qualifying wood stove. Ariz. Rev. Stat. §43-1027.

B. ELIGIBLE TAXPAYERS. The tax deduction is available to Taxpayer individual owners of converted wood stoves.
C. QUALIFYING ACTIVITY. Taxpayer must convert an existing wood fireplace to a qualifying wood stove, wood fireplace or gas fired fireplace and non-optional equipment directly related to its operation on property that is located in this state.

1. A qualifying wood stove or wood fireplace is a residential wood heater that meets the standards of performance for new residential wood heaters.
2. A qualifying gas fired fireplace is any device that burns natural or liquefied petroleum gas as its fuel through a burner system that is permanently installed in the fireplace.

D. INCENTIVE AMOUNTS. The tax deduction amount is 100% of the cost of conversion.

E. INCENTIVE LIMITS. The maximum tax deduction amount is $500.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

04.13 Arizona state income tax credit for production of electricity using renewable energy resources

A. GENERAL DESCRIPTION. Arizona provides an income tax credit in the amounts ranging from $0.01 to $0.04 per kilowatt hour of the first 200,000 megawatt hours of electricity produced per year by a qualified energy generator over a ten year period. Ariz. Rev. Stat. Ann. § 43-1164.03; S.B. 1254 (2010).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer owners of qualified energy generator.

1. Taxpayer flow-through entities must allocate the tax credit to members, partners, or shareholders in proportion to their share of ownership on the last day of the Taxpayer’s tax period.
2. Taxpayer may not own any existing qualified energy generator, within 1 mile of a new qualified energy generator, for which Taxpayer or an affiliate of Taxpayer is already receiving the tax credit.

C. QUALIFYING ACTIVITY. Taxpayer must own and produce electricity from a qualified energy generator. A qualified energy generator is a facility that has at least five megawatts generating capacity, is located on land in the state owned or leased by Taxpayer, produces electricity using a qualified energy resource and sells that electricity to an unrelated entity, unless the electricity is sold to a public service corporation.

1. Qualifying energy resource includes wind, solar or biomass.
2. Biomass is organic material that is available on a renewable or recurring basis, including: forest-related materials, including mill residues, logging residues, forest thinnings, slash, brush, low-commercial value materials or undesirable species, salt cedar and other phreatophyte or woody vegetation removed from river basins or watersheds, and woody material harvested for the purpose of forest fire fuel reduction or forest health and watershed improvement; agricultural-related materials, including orchard trees, vineyard, grain or crop residues, including straws and stover, aquatic plants and agricultural processed coproducts, and waste products, including fats, oils, greases, whey and lactose; animal waste, including manure and slaughterhouse and other processing waste; solid woody waste materials, including landscape or right-of-way tree trimmings, rangeland maintenance residues, waste pallets, crates and manufacturing, construction and demolition wood wastes, excluding pressure-treated, chemically-treated or painted wood wastes and wood contaminated with plastic; crops and trees planted for the purpose of being used to produce energy; and landfill gas, wastewater treatment gas and biosolids, including organic waste byproducts generated during the wastewater treatment process.

D. INCENTIVE AMOUNTS. The tax credit amount is $0.01 per kilowatt hour of the first 200,000 megawatt hours of electricity produced using a wind or biomass. The tax credit amount is $0.01 to $0.04 per kilowatt hour of the first 200,000 megawatt hours of electricity produced using solar or heat derived energy source.

E. INCENTIVE LIMITS. The maximum annual tax credit amount is $2 million per facility. The maximum statewide annual credit amount is $20 million.

F. INCENTIVE TIMEFRAME. The tax credit is available for a ten year period. Unused tax credits may be carried forward 5 years. The tax credit is available January 1, 2011 and expires December 31, 2020.

G. MISCELLANEOUS.

04.14 Arizona state sales tax exemption for fuels sold to environmental technology facilities

A. GENERAL DESCRIPTION. Arizona provides a sales tax exemption in the amount of 100% for fuels sold to qualified environmental technology manufacturer,
B. **ELIGIBLE TAXPAYERS.** The tax exemption is available to Taxpayer purchaser of coal, petroleum, coke, natural gas, virgin fuel oil and electricity used or consumed in the generation or provision of on-site power of energy for manufacturers, producers or processors of environmental technology.

1. Taxpayer must be certified by the AZ Commerce Authority.

C. **QUALIFYING ACTIVITY.** Taxpayer must purchase of coal, petroleum, coke, natural gas, virgin fuel oil and electricity used or consumed in the generation or provision of on-site power of energy for manufacturers, producers or processors of environmental technology. Environmental technology is hydroelectric, solar-thermal, photovoltaic, biomass, wind and geothermal processes.

D. **INCENTIVE AMOUNTS.** The tax exemption amount is 100% of the sales tax due.

E. **INCENTIVE LIMITS.**

F. **INCENTIVE TIMEFRAME.** The tax exemption period is 20 years. The tax exemption is effective July 29, 2010.

G. **MISCELLANEOUS.**

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### Arizona state income tax credit for solar liquid fuel


**B. ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer research and developers, producers and owners of retail sale conversions of solar liquid fuel.

1. Taxpayer flow-through entities must allocate the tax credit to members, partners, or shareholders in proportion to their share of ownership on the last day of the Taxpayer's tax period.

**C. QUALIFYING ACTIVITY.** Taxpayer must research and develop, produce or own retail sale conversions of solar liquid fuel. Solar liquid fuel is liquid fuel that is generated through processes that use sunlight, carbon dioxide and water to produce infrastructure compatible liquid hydrocarbon fuels.

**D. INCENTIVE AMOUNTS.** The tax credit for research and development amount is 40% of the amount exceeding the base amount under Code §41(c). The tax credit for production amount is $0.11 per gallon of solar liquid fuel produced. The tax credit for retail sale conversions 30% of the cost of converting or modifying a motor vehicle fuel service station for the retail sale of solar liquid fuel.

**E. INCENTIVE LIMITS.** The maximum annual tax credit for retail sale conversions is $20,000 per service station.

**F. INCENTIVE TIMEFRAME.** The tax credit for research and development is available December 31, 2010 and expires December 31, 2021. The tax credit for production is available December 31, 2015 and expires December 31, 2026. The tax credit for retail sale conversions is available December 31, 2015 and expires December 31, 2026.

**G. MISCELLANEOUS.** Taxpayer may not claim the tax credit for the same expenses related to increased research and development under Ariz. Rev. Stat. §§ 43-1074.01 or 43-1168.
F. **INCENTIVE TIMEFRAME.** The tax exemption period is 10 years. The tax exemption is effective July 29, 2010.

G. **MISCELLANEOUS.**
Arkansas State Tax Incentives for Renewable Energy and Green Building

05. Arkansas State Income Tax Credit for Biodiesel Suppliers

A. General Description. Arkansas provides an income tax credit in the amount of 5% of the cost of facilities and equipment used directly in the wholesale and retail distribution of biodiesel fuels. Ark. Code Ann. §15-4-2803.

B. Eligible Taxpayers. The tax credit is available to Taxpayer suppliers purchasing facilities and equipment used directly in the wholesale and retail distribution of biodiesel fuels.

1. Taxpayer must be customarily in the wholesale business of offering distillate special fuels or liquefied gas special fuels for resale or use to any person in Arkansas.

C. Qualifying Activity. Taxpayer must purchase of facilities and equipment used directly in the wholesale and retail distribution of biodiesel fuels. Biodiesel fuel is renewable, biodegradable, mono alkyl ester combustible liquid fuel derived from agricultural plant oils or animal fats that meet the American Society for Testing and Material Specification D6751-02 for Biodiesel Fuel, or B100 Bland Stock for Distillate Fuels, as in effect on February 1, 2003.

D. Incentive Amounts. The tax credit amount is 5% of the cost of facilities and equipment.

1. The cost of facilities and equipment does not include the cost of service contracts, sales tax, or acquisition of undeveloped land.

E. Incentive Limits.

F. Incentive Timeframe. Unused credit may be carried forward 3 years.

G. Miscellaneous.

05.02 Arkansas State Income Tax Credit for Rice Straw

A. General Description. Arkansas provides an income tax credit in the amount of $15 per ton of rice straw over 500 tons purchased by the end user. Ark. Code Ann. §26-51-512.

B. Eligible Taxpayers. The tax credit is available to Taxpayer purchasers of rice straw for end use.

1. Taxpayer must purchase and use rice straw for processing, manufacturing, generating energy, or producing ethanol.

C. Qualifying Activity. Taxpayer must purchase rice straw over 500 tons for processing, manufacturing, generating energy, or producing ethanol.

1. Rice straw is the dry stems of rice left after the seed heads have been removed.

D. Incentive Amounts. The tax credit amount is $15 per ton of rice straw over 500 tons purchased by Taxpayer.

E. Incentive Limits. The maximum annual tax credit allowable is 50% of the amount of income tax due for that tax year.

F. Incentive Timeframe. Unused credit may be carried forward 10 years.

G. Miscellaneous.

1. Taxpayer may not claim any other state tax credit or deduction for the purchase of rice straw.
### California State Tax Incentives for Renewable Energy and Green Building

#### 06.01 California state property tax exclusion for active solar energy systems

**A. GENERAL DESCRIPTION.** California provides a state property tax appraisal exclusion in amounts ranging from 75-100% the cost of active solar energy systems. Cal Rev & Tax Code §73, §6356.5; AB 1451 (2008); AB 15 (2011); California SBE Special Tax Notice L-330 (2012); California State Board of Equalization Letter to Assessors No. 2013/042.

**B. ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer owner-builders or initial purchasers of taxable property incorporating active solar energy systems.

1. Taxpayer owner-builder or seller must not have received a tax exclusion for the same active solar energy system.
2. Taxpayer initial purchaser must have purchased the new building prior to that building becoming subject to reassessment to the Taxpayer owner-builder seller.

   (i). Taxpayer initial purchaser must file a claim with the assessor and provide to the assessor any documents necessary to identify the value attributable to the active solar energy system included in the purchase price of the new building and identify the amount of any rebate for the active solar energy system provided to either the owner-builder seller or the Taxpayer initial purchaser by any agency of California.

**C. QUALIFYING ACTIVITY.** Taxpayer must own or build active solar energy systems. Active solar energy systems are systems that uses solar devices, which are thermally isolated from living space or any other area where the energy is used, to provide for the collection, storage, or distribution of solar energy once the system has finished being built as part of a new property or has finished being added to an already existing property. Active solar energy systems include storage devices, power conditioning equipment, transfer equipment, and parts related to the functioning of those items.

1. Active solar energy systems may be used for domestic, recreational, therapeutic, or service water heating, space conditioning, production of electricity, process heat and solar mechanical energy.
2. Active solar energy systems do not include auxiliary equipment, such as furnaces and hot water heaters, that use a source of power other than solar energy to provide usable energy.
3. Active solar energy systems include dual use equipment such as ducts and hot water tanks, farm equipment and machinery, that is utilized by both auxiliary equipment and solar energy equipment.

**D. INCENTIVE AMOUNTS.** The tax exclusion amount is 100% of the property tax due.

1. For dual use equipment, the tax exclusion amount is 75% of the property tax due.

**E. INCENTIVE LIMITS.**

**F. INCENTIVE TIMEFRAME.** The tax exclusion expires on December 31, 2016.

**G. MISCELLANEOUS.**

#### 06.02 California state property tax financing for municipal energy districts

**A. GENERAL DESCRIPTION.** California provides the local option of property tax financing for municipal energy districts which are authorized to provide financing for the installation of distributed generation renewable-energy systems, energy-efficiency improvements and water-efficiency improvements to residential, commercial, industrial or other real property. CA Streets and Highways Code § 5898.10 et. seq.

**B. ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer owners of taxable distributed generation renewable-energy systems, energy-efficiency and water-efficiency improvements in municipal energy district.

1. Taxpayer owner must have clean property title and must be current on property taxes and mortgages.

**C. QUALIFYING ACTIVITY.** Taxpayer must own and finance the installation of renewable-energy systems, energy-efficiency improvements and water-efficiency improvements in municipal energy district.

1. Qualifying improvements must be permanently fixed to the real property.

**D. INCENTIVE AMOUNTS.** The tax financing amount varies by local jurisdiction.

**E. INCENTIVE LIMITS.**

**F. INCENTIVE TIMEFRAME.** The tax financing term is up to 20 years.

**G. MISCELLANEOUS.**
06.03 California state income tax exclusion for alternative energy system vouchers

A. GENERAL DESCRIPTION. California provides a corporate or personal income tax exclusion in the amount of 100% of gross income from any rebates, vouchers or other financial incentives for expenses paid or incurred for the purchase or installation of alternative energy systems. Cal. Rev. & Tax. Cd. §17138.1.

B. ELIGIBLE TAXPAYERS. Taxpayer corporations and individuals receiving rebates and vouchers from the CA Energy Commission, the Public Utility Commission or a local publicly owned electric utility.

C. QUALIFYING ACTIVITY. Taxpayer must receiving rebates and vouchers for the purchase or installation of alternative energy systems. Alternative energy systems include solar or thermal systems; wind energy systems that produces electricity; or fuel cell generating system that produces electricity, as described in the CA Energy Commission's Emerging Renewable Resources Guidebook.

D. INCENTIVE AMOUNTS. The tax exclusion amount is 100% of qualifying gross income.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

06.04 California state income tax deduction for loan interest financing energy efficient products for qualifying home

A. GENERAL DESCRIPTION. California provides an income tax deduction in the amount of 100% of interest paid on a loan financed through a public utility company to purchase energy efficient equipment and products for California residences. Cal. Rev. & Tax. Cd. §17208.1; Cal. Rev. & Tax. Cd. §17073.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer borrowers of loans financing energy efficient equipment and products.

C. QUALIFYING ACTIVITY. Taxpayer must borrow loans through a public utility company for financing of energy efficient equipment or products. Energy efficient equipment or products are equipment or products certified by a publicly utility company that will improve the energy efficiency of a qualifying residence on which the product or equipment is installed or applied. Qualifying products and equipment include heating, ventilation, air-conditioning, lighting, solar, advanced metering of energy usage, windows, insulation, zone heating products, gas room heaters certified by the CA Energy Commission, EPA-certified wood fueled stoves, and weatherization systems.

1. Qualifying residence is the principal residence of Taxpayer and 1 other residence of Taxpayer which is selected by Taxpayer.

D. INCENTIVE AMOUNTS. The tax deduction amount is 100% of the interest on a qualifying loan.

1. The tax deduction is not treated as a miscellaneous itemized deduction, subject to the 2% floor under IRC § 67(a).

2. The tax deduction is lieu of any credit allowable on the purchase of the energy efficient product or equipment.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

06.05 California state sales tax exemption for green manufacturing equipment


B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer purchasers of green manufacturing equipment.

1. Taxpayer must be approved by the California Alternative Energy and Advanced Transportation Financing Authority. The Financing Authority will consider: (1) the number of jobs created by the program in California; (2) the number of businesses that have remained in California or relocated to California as a result of this program; (3) the amount of state and local revenue and economic activity generated by the program; (4) the amount of reduction in greenhouse gases, air pollution, water pollution, or energy consumption.

C. QUALIFYING ACTIVITY. Taxpayer must purchase green manufacturing equipment. Green manufacturing equipment includes alternative source and advanced transportation equipment. Alternative sources are the application of cogeneration technology, the conservation of energy, the use of solar, biomass, wind, geothermal, hydroelectricity under 30 megawatts, advanced electric distributive generation technology, or any other source of energy, the efficient use of
which will reduce the use of fossil and nuclear fuels. Advanced transportation technologies include fuel cells.

D. **INCENTIVE AMOUNTS.** The tax exemption amount is 100% of the sales tax due.

E. **INCENTIVE LIMITS.** The statewide annual maximum tax exemption amount is $100 million.

F. **INCENTIVE TIMEFRAME.** The tax exemption expires July 1, 2016.

G. **MISCELLANEOUS.**
Colorado State Tax Incentives for Renewable Energy and Green Building

08.01 Colorado state property tax credit for renewable energy systems

A. GENERAL DESCRIPTION. Colorado provides an option for counties and municipalities to offer state property or sales tax rebates or credits to residential and commercial property owners who install renewable energy systems on their property. Colo. Rev. Stat. §31-20-101.3; HB 1126.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer owners installing renewable energy fixtures on taxpayer’s residential or commercial property.

C. QUALIFYING ACTIVITY. Taxpayer must own renewable energy property. Renewable energy property is any fixture, product, system, device or interacting group of devices that produce electricity from renewable resources, including, photovoltaic systems, solar thermal systems, small wind systems, biomass systems, or geothermal systems.

D. INCENTIVE AMOUNTS. The tax credit amount varies by local jurisdiction.

08.02 Colorado state sales and use tax refund for qualifying clean technology

A. GENERAL DESCRIPTION. Colorado provides a sales and use tax refund in the amount of 100% the tax paid on the sale, storage, use or consumption of tangible personal property used in Colorado directly and predominately in the research and development of clean technology. Colo. Rev. Stat. §39-26-403.

B. ELIGIBLE TAXPAYERS. The tax refund is available to Taxpayer corporations or individuals purchasing tangible personal property used in Colorado directly and predominately in the research and development of clean technology.

1. Taxpayer must employ 50 or fewer full-time employees in Colorado.
2. Taxpayer must be certified by the CO Department of Revenue.

C. QUALIFYING ACTIVITY. Taxpayer must purchase property used for the research and development of clean technology. Clean technology includes renewable energy generation technologies, such as solar, wind, biofuel, and geothermal energy generation technologies; products used in renewable energy development and generation on a commercial scale; products that enhance the efficient storage, distribution, and consumption of energy; and products that mitigate human impact on the environment, including, but not limited to, products that facilitate the management of greenhouse gases, water, and waste.

D. INCENTIVE AMOUNTS. The tax refund amount is 100% of the sales and use tax paid.

E. INCENTIVE LIMITS. The maximum annual tax refund amount is $50,000.

1. The tax credit is not refundable if the revenue estimate prepared by the staff of the Legislative Council indicates that the amount of the total General Fund revenues for a particular fiscal year will not be sufficient to increase the total state General Fund appropriations by 6% over such appropriations for the previous fiscal year. Taxpayer who would have otherwise been eligible to claim a refund in a year in which the refund was not allowed may claim the refund in the next calendar year in which the revenue estimate allows the refund.

F. INCENTIVE TIMEFRAME. The tax credit expires June 30, 2014. Taxpayer apply for the tax refund by April 1 of the calendar year following the calendar year for which the tax refund is claimed.

G. MISCELLANEOUS.

08.03 Colorado state property tax assessment for renewable energy property


B. ELIGIBLE TAXPAYERS. The tax assessment is available to Taxpayer public utility owners of taxable renewable energy facility property.

1. Taxpayer must provide renewable energy facility's current power purchase agreement to the CO Division of Property Taxation each year.

C. QUALIFYING ACTIVITY. Taxpayer must own renewable energy facility property. Renewable energy facilities include solar, biomass and wind energy facilities. Solar energy facilities are new facilities that use real and personal property, including solar energy devices, leaseholds, and easements, to generate and deliver to the interconnection meter any source of electrical, thermal, or mechanical energy in excess of 2 megawatts by harnessing the radiant energy of the sun and that...
is not primarily designed to supply electricity for consumption on site. Biomass energy facilities are new facilities that generate electrical or mechanical energy by combusting biomass or biosolids derived from the treatment of wastewater and not designed primarily to supply electricity on site. Wind energy facilities are new facilities that use real and personal property, including one or more wind turbines, leaseholds, and easements, to generate and deliver to the interconnection meter any source of electrical or mechanical energy in excess of 2 megawatts by harnessing the kinetic energy of the wind.

1. Qualifying solar energy devices include a solar collector or other device or a structural design feature of a structure which provides for the collection of sunlight and which comprises part of a system for the conversion of the sun's radiant energy into thermal, chemical, mechanical, or electrical energy.

D. INCENTIVE AMOUNTS. The tax assessment amount is determined by the Colorado Division of Property Taxation. For solar energy facilities, the tax assessment amount is determined by using a separate calculation method based on cost, the revenue generated from electricity sales, and a tax factor multiplier. For wind energy facilities, the tax assessment amount is determined by using a separate calculation method based on cost, the revenue generated from electricity sales, and a tax factor multiplier.

1. The nonrenewable facility value was determined to be $1,128 per kilowatt (KW) for renewable energy projects up to 2 megawatts (MW), and $421 per kW for systems over 100 MW, with other values for various size ranges between 2 MW and 100 MW. (2009)

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

08.05 Colorado state income tax credit for alternative fuel motor vehicles

A. GENERAL DESCRIPTION. Colorado provides an income tax credit in the amount of up to 75% of the cost of conversion or the purchase of an alternative fuel, electric or hybrid vehicle. Colo. Rev. Stat. §39-22-516; Colorado Department of Revenue InfoEmail, 09/29/2008; Colorado FYI Tax Publication Income 9, 08/01/2009; Colorado FYI Tax Publication Income 9, 12/01/2009; H.B. 1081 (2011); Colorado FYI Tax Publication Income 67, 08/01/2013; H.B.1247 (2013).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer owners and lessees of alternative fuel, electric or hybrid vehicles.

C. QUALIFYING ACTIVITY. Taxpayer must own and finance capital improvements for energy efficiency retrofits and the installation of renewable energy fixtures. Renewable energy fixtures include solar water heating, solar thermal-electric, photovoltaics, wind, biomass, hydroelectric, geothermal-electric, biodiesel and ethanol, fuel cells that do not use fossil fuels, insulation, windows and doors, automatic energy control systems, HVAC systems, caulking and weather stripping, lighting, daylighting, energy-recovery systems, and geothermal heat pumps.

D. INCENTIVE AMOUNTS. The tax financing amount varies by local jurisdiction.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

08.04 Colorado state property tax financing for clean energy finance districts


B. ELIGIBLE TAXPAYERS. Taxpayer owners of taxable eligible renewable-energy projects or energy-efficiency improvements.

1. Taxpayer must be certified by the CO Clean Energy Development Authority which is authorized to establish Clean Energy Finance Districts in the state.

1. Qualifying plug-in hybrid electric vehicle is an original equipment manufacturer vehicle that can operate solely on electric power and can recharge its battery from both an on-board generation source and
an off-board electricity source, has a gross vehicle weight rating that does not exceed 8,500 lbs, and has a battery capacity of not less than 4 KW hours.

2. Qualifying conversions must increase city fuel economy by at least 75% over comparable non-hybrid version vehicles.

3. Qualifying vehicles may be a used vehicle, if Taxpayer provides documentation that a previous owner did not claim the tax credit.

D. INCENTIVE AMOUNTS. The tax credit amount is the applicable percentage multiplied by the cost of conversion or the purchase of an alternative fuel, electric or hybrid vehicle. For category 2 vehicles, the applicable percentage multiplied by the difference in cost of an alternative vehicle and a traditional vehicle. For lessees, the tax credit is calculated by dividing the capitalized cost by the cost of the vehicle to the lessor multiplied by the qualifying expenses.

1. For 2013-2018, the applicable percentages are 75% for category 1 vehicles, 15-25% for category 2 vehicles, 25-35% for category 3/4A vehicles, 10.5-12.5% for category 4 vehicles, and 25% for category 5 vehicles.

2. For 2019-2021, the amounts step down 25% of the amounts above, each year.

E. INCENTIVE LIMITS. The maximum annual tax credit amount is $6,000. The maximum annual tax credit amount for the conversion of a vehicle into a plug-in electric hybrid is $7,500.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2021. Unused credit may be carried over 5 years.

G. MISCELLANEOUS.

E. INCENTIVE LIMITS. The maximum cumulative tax credit amount is $400,000 per facility for any consecutive 5-year period.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2011. Unused credit may be carried over 5 years.

G. MISCELLANEOUS.


B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer purchasers of clean fuel motor vehicle property.

C. QUALIFYING ACTIVITY. Taxpayer must purchase clean fuel motor vehicle property. Clean fuel motor vehicle property is motor vehicles, parts used for converting and power sources certified by the US Environmental Protection Agency or any state as provided in the Federal Clean Air Act as meeting an emission standard equal to or more stringent than the low-emitting vehicle emission standard. Motor vehicle is any self-propelled vehicle required to be licensed or subject to licensing for operation upon the highways of this state, including a vehicle that uses a hybrid propulsion system. Parts used for converting is the wiring, fuel lines, engine coolant system, fuel storage containers, and other components associated with reducing the emissions characteristics of an engine or motor. Power source is the engine or motor and associated wiring, fuel lines, engine coolant system, fuel storage containers, and miscellaneous components.

1. Qualifying clean fuel motor vehicle, power source, or parts used for converting the power source must...
be certified as meeting an emission standard equal to or more stringent than the low-emitting vehicle emission standard.

2. Qualifying clean fuel motor vehicle must have a gross vehicle weight rating greater than 10,000 pounds.

D. INCENTIVE AMOUNTS. The tax credit amount is 100% of the sales and use tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

08.08 Colorado state property tax exemption for leased residential solar electric generation facilities


B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer lessees of residential solar electric generation facility property.

C. QUALIFYING ACTIVITY. Taxpayer must lease residential solar electric generation facility property. A residential solar electric generation facility is a facility located on residential real property, owned by a person other than the owner of the residential real property, installed on the customer's side of the meter, used to produce electricity from solar energy primarily for use in the residential improvements located on the real property, and have a production capacity of no more than 100 kilowatts.

1. Residential solar electric generation facilities do not include facilities used to produce income for the owner of the real property. Rebates, offsets, credits, and net metering reimbursements will not constitute the production of income.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% the value of the residential solar electric generation facility property.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

08.09 Colorado state sales and use tax exemption for solar thermal and wind systems

A. GENERAL DESCRIPTION. Colorado provides a sales and use tax exemption in the amount of 100% of the tax on components of solar thermal and wind systems. Colo. Rev. Stat. §39-26-724.

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer purchasing components of solar thermal and wind systems.

C. QUALIFYING ACTIVITY. Taxpayer must purchase components of solar thermal or wind systems. A solar thermal system is a system whose primary purpose is to use energy from the sun to produce heat or cold for heating or cooling a residential or commercial building, heating or cooling water, or any industrial, commercial, or manufacturing process.

1. Components of solar thermal systems include, but are not limited to: solar collectors, including flat-plate collectors, evacuated tube collectors, solar air collectors, and concentrating solar thermal collectors; tanks for the storage of gases or liquids that have been heated or cooled by solar-generated energy; pumps, impellers, and fans for the circulation of gases or liquids that have been heated or cooled by solar-generated energy; heat exchangers used to transfer solar-generated energy; support structures, racks, and foundations for any components listed above; and any other system components such as piping, valves, gauges, fittings, insulation, and controls for any components listed above.

2. Components of wind systems include, but are not limited to: wind turbines, rotors and blades, generating equipment, supporting structures or racks, inverters, towers and foundations, balance of system components such as wiring, control systems, switchgears, and generator step-up transformers.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the sales and use tax paid.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit expires June 30, 2017.

G. MISCELLANEOUS.

08.10 Colorado state property tax exemption for wind energy equipment

B. **ELIGIBLE TAXPAYERS.** The tax exemption is available to Taxpayer owners of equipment used in the development of wind energy.

C. **QUALIFYING ACTIVITY.** Taxpayer must own equipment used in the development of wind energy.

D. **INCENTIVE AMOUNTS.** The tax exemption amount is 100% the value of equipment used in the development of wind energy before such equipment is first used in the business.

E. **INCENTIVE LIMITS.**

F. **INCENTIVE TIMEFRAME.** The tax exemption applies after the acquisition and before the first used in the business.

G. **MISCELLANEOUS.**
15. **Hawaii State Tax Incentives for Renewable Energy and Green Building**

### 15.01 Hawaii state income tax credit for high technology business investment

A. **GENERAL DESCRIPTION.** Hawaii provides an income tax credit over 5 years in the amount of 100% of the investment in high technology business, including non-fossil sources energy technologies. *Haw. Rev. Stat. §235-110.9; SB 199 (2009); HIDOT Letter Ruling No. 2009-02; HIDOT Letter Ruling No. 2009-03.*

B. **ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer investors in qualifying non-fossil sources energy technologies.

1. Taxpayer must be certified by HI Department of Taxation.

C. **QUALIFYING ACTIVITY.** Taxpayer must invest in qualifying non-fossil sources energy technologies. A qualifying high technology business is a business that conducts more than 50% of its activities in qualifying research. Qualifying research includes development of energy technologies based on non-fossil sources such as wind, solar energy, hydropower, geothermal resources, ocean thermal energy conversion, wave energy, hydrogen, fuel cells, landfill gas, waste to energy, biomass including municipal solid waste, and biofuels.

D. **INCENTIVE AMOUNTS.** The tax credit amount is 100% of the equity investment, taken over 5-years.

E. **INCENTIVE LIMITS.** The maximum annual tax credit amount is $1.5 million. The maximum annual tax credit allowable is 80% of Taxpayer's income tax liability. The maximum annual tax credit amounts over the 5-year period are: $700,000 in the year the qualifying investment was made; $500,000 in the first year following; $400,000 in the second year following; $200,000 in the third year following; and $200,000 in the fourth year following the investment.

F. **INCENTIVE TIMEFRAME.** The tax credit is taken over 5 years as follows: 35% in the year the qualifying investment was made; 25% in the first year following; 20% in the second year following; 10% in the third year following; and 10% in the fourth year following. The tax credit expires on December 31, 2010. Taxpayer submit a written, certified statement to the HI Department of Taxation before March 31 of each year in which an investment in a qualifying high technology business was made in the previous taxable year. Unused credit may be carried forward.

G. **MISCELLANEOUS.** The tax credit may be recaptured during a 5-year period if the business no longer qualifies as a qualifying high technology business or Taxpayer sells the business or has withdrawn the investment wholly or partially from the qualifying high technology business. The recapture amount is 10% of the amount of the total tax credit claimed in the preceding 2 years.

### 15.02 Hawaii state income tax exclusion for royalty income from high technology business intellectual property

A. **GENERAL DESCRIPTION.** Hawaii provides an income tax exclusion from gross income in the amount of 100% of royalties and other income derived from patents, copyrights, and trade secrets received by qualifying high technology businesses, including non-fossil sources energy technologies. *Haw. Rev. Stat. §235-7.3; Haw. Rev. Stat. §235-9.5; Hawaii Dept. of Taxation Announcements 2000-21, 07/12/2000.*

B. **ELIGIBLE TAXPAYERS.** The tax exclusion is available to Taxpayer qualifying high technology businesses earning royalties from patents, copyrights, and trade secrets.

C. **QUALIFYING ACTIVITY.** Taxpayer must derive qualifying royalties from patents, copyrights, and trade secrets. Qualifying royalties include all income earned and proceeds derived from stock options or stock, including stock issued through the exercise of stock options or warrants, from a qualifying high technology business or from a holding company of a qualifying high technology business by an employee, officer, or director of the qualifying high technology business, or investor who qualifies for the tax credit under *HRS §235-110.9*, that would otherwise be taxed as ordinary income or as capital gains to those persons. Holding company of a qualifying high technology business is any business entity that possesses at least 80% of the total voting power of the stock or other interests and at least eighty per cent of the total value of the stock or other interest. Income earned and proceeds derived from stock options or stock includes income from (1) dividends from stock or stock received through the exercise of stock options or warrants; (2) the receipt or the exercise of stock options or warrants; or (3) the sale of stock options or stock, including stock issued through the exercise of stock options or warrants.

D. **INCENTIVE AMOUNTS.** The tax exclusion amount is 100% of qualifying royalties derived.

E. **INCENTIVE LIMITS.**

F. **INCENTIVE TIMEFRAME.**

G. **MISCELLANEOUS.**

### 15.03 Hawaii state income tax credit for wind and solar energy systems

A. **GENERAL DESCRIPTION.** Hawaii provides a state corporate and personal income tax credit in the amount of 20-

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations and individuals installing wind and solar property.

1. Taxpayer residential home developer may not claim the tax credit for single-family systems installed and placed in service in 2009. A residential home developer is a person who holds more than 1 residential dwelling for sale as inventory.
2. Distribution of the tax credit by Taxpayer members or partners of a flow through entity must be determined pursuant to HRS §235-110.7.

C. QUALIFYING ACTIVITY. Taxpayer must install renewable energy technology or solar or wind energy systems. Renewable energy technology system is a new system that captures and Converts a renewable source of energy, such as wind, heat (solar thermal), or light (photovoltaic) from the sun into: (1) A usable source of thermal or mechanical energy; (2) electricity; or (3) fuel. Solar or wind energy system is any identifiable facility, equipment, apparatus, or the like that converts insolation or wind energy to useful thermal or electrical energy for heating, cooling, or reducing the use of other types of energy that are dependent upon fossil fuel for their generation.

1. Each system, whether installed and integrated into a larger facility or constituting the entire facility, is an identifiable and independent solar energy system. The number of systems must be determined by the number of separate and independent connections to the site's electrical system and there must be a legitimate, nontax reason for a multisystem design.
2. Qualifying system must have a total output capacity of at least: (i) 5 kW for single-family residential property; (ii) 0.360 kW per unit for multi-family residential property; and (iii) 1,000 kW for commercial property.

D. INCENTIVE AMOUNTS. The tax credit amount is 20% of the cost of equipment and installation of a wind system and 35% of the cost of equipment and installation of a solar thermal or photovoltaic system.

1. Taxpayer may reduce the tax credit amount by 30% and receive a refundable tax credit.
2. The tax credit may be refunded to certain qualifying taxpayers, including taxpayers whose entire income is exempt or whose adjusted gross income is $20,000 or less (or $40,000 or less if filing jointly).

3. Qualifying cost of equipment and installation does not include utility rebates.
4. Qualifying cost of equipment and installation must be determined at the entity level.
5. Receipt of reimbursement for an outlay in the form of a tax credit does not reduce a taxpayer's cost basis if the reimbursement is subject to tax. If the refundable credit election is made, a taxpayer receives basis in the renewable energy system to the extent of the taxpayer's actual outlay, which is not reduced by receipt of the refundable credit because the cash payment is subject to income tax.
6. Taxpayer must have a legitimate nontax reason to install multiple systems.

E. INCENTIVE LIMITS. The maximum tax credit amounts for qualifying solar thermal energy systems are $2,250 for single family residential property, $350 per unit for multi-family residential property, and $250,000 for commercial property. The maximum tax credit amounts for qualifying photovoltaic systems are $5,000 for single family residential property, $350 per unit for multi-family residential property, and $500,000 for commercial property. The maximum tax credit amounts for qualifying wind powered energy systems are $1,500 for single family residential property, $200 per unit for multi-family residential property, and $500,000 for commercial property. The tax credit is refundable for solar systems or for an individual taxpayer with adjusted gross income of $20,000 or less (or $40,000 or less for a married couple filing jointly).

1. When servicing multiple single-family residential properties, the taxpayer may claim the applicable credit for each property multiplied by the number of systems serving that property and may aggregate the caps for each system.
2. Electricity produced by the systems sold to the local electricity provider and directly fed into the local utility grid, would be subject to the $500,000 commercial cap.

F. INCENTIVE TIMEFRAME.

1. The tax credits for qualifying solar thermal energy systems for single-family residential property expired December 31, 2009.

G. MISCELLANEOUS. Qualifying cost of equipment and installation that exceed the maximum tax credit amount allowable may be used for the capital goods excise tax credit available for business property.

1. The nonrefundable credit is not subject to Hawaii income tax since the credit reduces tax liability and no actual money is received from the state. However, if the election is made, the refundable credit that exceeds the tax liability and actually results in a cash payment is subject to Hawaii income tax.
A. GENERAL DESCRIPTION. Hawaii provides an income tax credit over 7 years in the amount of 20-80% of the amount of income and employment taxes for enterprise zone producers of electric power from wind energy for sale primarily to a public utility company for resale to the public. *Haw. Rev. Stat. §209E-2.*

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer enterprise zone producers of electric power from wind energy for sale primarily to a public utility company for resale to the public.

1. Taxpayer must be certified by the HI Department of Business, Economic Development, and Tourism.
2. Prospective enterprise zones are nominated by county governing bodies and approved by the governor.

C. QUALIFYING ACTIVITY. Taxpayer must pay income tax and employment tax due on income derived from a qualifying business. A qualifying business is one engaged in producing electric power from wind energy for sale primarily to a public utility company for resale to the public.

1. Qualifying businesses must have at least 50% of the gross receipts from the enterprise zone establishment derived from active trade or business and it must increase its average annual number of full-time employees by at least 10% by the end of the first tax year of participation, and at least maintain that level in subsequent tax years.

D. INCENTIVE AMOUNTS. The tax credit amount begins at 80% of the income tax and employment tax due on income derived from business activities within the enterprise zone in Taxpayer's 1st taxable year in the enterprise zone program, then declines by 10% per year until it reaches 20% for the 7th taxable year.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit is taken over 7 years.

G. MISCELLANEOUS.

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G. MISCELLANEOUS.
16. Idaho State Tax Incentives for Renewable Energy and Green Building

16.01 Idaho state property tax abatement for wind and geothermal energy producers

A. GENERAL DESCRIPTION. Idaho provides a property tax abatement to the amount of 3% of the gross energy earnings of wind and geothermal energy producers. *Idaho Code §63-3502B; HB 189 (2008); HB 529 (2009).*

B. ELIGIBLE TAXPAYERS. The tax abatement is available to Taxpayer owners of commercial wind operating and geothermal energy production facilities.

1. Taxpayer must not be regulated by the ID Public Utilities Commission.

C. QUALIFYING ACTIVITY. Taxpayer must own taxable commercial wind and geothermal energy property.

D. INCENTIVE AMOUNTS. The tax abatement is to the amount of 3% of the gross energy earnings.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

16.02 Idaho state sales tax refund for renewable energy equipment

A. GENERAL DESCRIPTION. Idaho provides a state sales tax refund in the amount of 100% of sales tax paid for qualifying machinery and equipment used to generate electricity from fuel cells, low-impact hydro, wind, geothermal resources, biomass, cogeneration, solar and landfill gas. *Idaho Code §63-3622QQ.*

B. ELIGIBLE TAXPAYERS. The tax refund is available to Taxpayer purchasers of qualifying machinery and equipment.

C. QUALIFYING ACTIVITY. Taxpayer must purchase machinery and equipment used to generate electricity from fuel cells, low-impact hydro, wind, geothermal resources, biomass, cogeneration, solar and landfill gas. Qualifying machinery and equipment is property that provides any part of the process that captures the energy of the fuel cells, low impact hydro, wind, geothermal resources, biomass, cogeneration, sun, or landfill gas, converts that energy to electricity, and stores, transforms or transmits that electricity for entry into or operation in parallel with electric transmission and distribution systems.

1. Qualifying machinery and equipment must be installed in projects that will generate at least 25 kW of electricity.
2. Qualifying machinery and equipment must be installed in projects that are certified by a public utility, a cooperative utility, a municipal utility or the ID Public Utilities Commission.
3. Qualifying machinery and equipment does not include: (i) hand-powered tools; (ii) property with a useful life of less than 1 year; (iii) repair parts required to restore machinery and equipment to normal working order; (iv) replacement parts that do not increase productivity, improve efficiency, or extend the useful life of machinery and equipment; (v) buildings; or (vi) building fixtures that are not integral and necessary to the generation of electricity that are permanently affixed to and become a physical part of a building.

D. INCENTIVE AMOUNTS. The tax refund amount is 100% of sales tax paid.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax refund expires June 30, 2011. The tax refund must be claimed and filed on or before the last day of the 3rd calendar year following the year in which the taxes sought to be refunded were paid.

G. MISCELLANEOUS. The tax refund may be recaptured if the qualifying machinery and equipment is not used, stored or otherwise consumed in the process of generating electricity during a 5-year period.

16.03 Idaho state income tax credit for biofuel infrastructure

A. GENERAL DESCRIPTION. Idaho provides an income tax credit in the amount of 6% of the amount invested in biofuel infrastructure. *Idaho Code §63-3029M; Idaho State Tax Comm., Regs. § 35.01.01.765.*

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer investors in biofuel infrastructure.

1. The tax credit earned by one Taxpayer member of a combined reporting group may be used by another Taxpayer member of the group.

C. QUALIFYING ACTIVITY. Taxpayer must invest in biofuel infrastructure. Biofuel infrastructure is the installation or upgrading of fueling infrastructure dedicated to the purpose of selling or offering for sale biofuel. Installation includes the cleaning of existing fuel storage tanks, trucks or other equipment for the purpose of providing biofuel.

D. INCENTIVE AMOUNTS. The tax credit amount is 6% of the amount invested.
1. Taxpayers who receive a state biofuel infrastructure grant must reduce the amount of the tax credit by the amount of the biofuel infrastructure grant received.

E. INCENTIVE LIMITS. The maximum annual tax credit allowed to be claimed is 50% of Taxpayer’s income tax due.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2011. Unused credit may be carried over 5 years.

G. MISCELLANEOUS. The tax credit may be recaptured if the qualifying investment ceases to qualify during the 5-year period from the date the investment was placed in service.

16.04 Idaho state income tax deduction for residential energy efficiency upgrades

A. GENERAL DESCRIPTION. Idaho provides an income tax deduction in the amount of 100% of the cost of installing new energy efficiency upgrades to the primary place of residence. Idaho Code §63-3022B; (H.B. 4 2013).

B. ELIGIBLE TAXPAYERS. The tax deduction is available to Taxpayer individuals installing or adding new energy efficiency upgrades to their primary place of residence.

C. QUALIFYING ACTIVITY. Taxpayer must install or add new energy efficiency upgrades to their primary place of residence. Energy efficiency upgrades are energy efficiency improvement to the building envelope or duct system that meets or exceeds the minimum value for the improved component established by the version of the international energy conservation code (IECC) in effect in Idaho during the taxable year in which the improvement is made or accrued. Energy efficiency upgrades include: (1) Insulation that shall be added to existing insulation not in replacement of existing insulation;(ii) Windows that may replace less efficient existing windows;(iii) Storm windows;(iv) Weather stripping and caulking; and (v) Duct sealing and insulation.

1. Qualifying insulation added must be in addition to, not a replacement of, existing insulation.
2. Qualifying duct sealing requires mechanical fastening of joints and mastic sealant.
3. The primary place of residence must be located in the state.

D. INCENTIVE AMOUNTS. The tax deduction amount is 100% of cost of material and labor for installing new insulation.

E. INCENTIVE LIMITS. The maximum annual tax deduction amount is $5,000. The maximum cumulative tax deduction amount is $20,000 per taxpayer.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

16.05 Idaho state income tax deduction for residential alternative energy devices

A. GENERAL DESCRIPTION. Idaho provides an income tax deduction over 4 years in the amount of 100% of the cost of a solar, wind, geothermal, and certain biomass energy devices used for heating or electricity generation. Idaho Code §63-3022C.

B. ELIGIBLE TAXPAYERS. The tax deduction is available to Taxpayer individuals installing solar, wind, geothermal, and certain biomass energy devices used for heating or electricity generation.

C. QUALIFYING ACTIVITY. Taxpayer must install an alternative energy device. Alternative energy devices include solar, wind, geothermal, and certain biomass energy devices used for heating or electricity generation.

1. Alternative energy devices include pellet stoves and EPA-certified wood stoves.

D. INCENTIVE AMOUNTS. The tax deduction amount is 40% of the cost in the year in which the system is installed and 20% of the cost each year for 3 years thereafter.

1. Qualifying cost includes the cost of construction, reconstruction, remodeling, installation and acquisition of the alternative energy device.

E. INCENTIVE LIMITS. The maximum annual tax deduction amount is $5,000. The maximum cumulative tax deduction amount is $20,000 per taxpayer.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.
**19. Iowa State Tax Incentives for Renewable Energy and Green Building**

**19.01 Iowa state corporate income tax credit for renewable energy generation component development and research**

A. **GENERAL DESCRIPTION.** Iowa provides corporate income tax credit in the amount of 6.5% of the state's apportioned share of the qualifying expenditures for increasing research activities, including the development and deployment of innovative renewable energy generation components manufactured or assembled in the state. *Iowa Code §15.335; Iowa Admin. Code r. 701-52.14(3); Iowa Admin. Code §701-52.7(3).*

B. **ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer corporations creating new jobs through an investment project involving a start-up, relocation or expansion according to an agreement with the IA Department of Economic Development.

C. **QUALIFYING ACTIVITY.** Taxpayer must develop and deploy of innovative renewable energy generation components manufactured or assembled in the state.

1. Innovative renewable energy generation components does not include a component with more than 200 megawatts of installed effective nameplate capacity.

D. **INCENTIVE AMOUNTS.** The tax credit amount is 6.5% of the state's apportioned share. The state's apportioned share is a percent equal to the ratio of qualifying research expenditures in Iowa to total qualifying research expenditures. The alternative credit computation method uses 1.65%, 2.2%, and 2.75% as the tax credit percentages applicable to qualifying research expenses described in clauses (i), (ii), and (iii) of IRC § 41(c)(4)(A).

E. **INCENTIVE LIMITS.** The maximum annual tax credit is $2 million for 2010 and $1 million for 2011. The tax credit is refundable.

F. **INCENTIVE TIMEFRAME.** The tax credit expires June 30, 2011. Unused tax credit may be carried forward 1 year.

G. **MISCELLANEOUS.** The tax credit may be used with and is computed in the same manner as the basic research activity tax credit in Iowa Code §422.33(5).

**19.02 Iowa state income tax credit for wind and other renewable energy purchase and production**


B. **ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer owners of wind and renewable energy production facilities and Taxpayer purchasers of renewable energy.

1. Taxpayer must be certified by the IA Utilities Board, which will verify the number of kilowatt-hours or BTUs sold by each eligible facility. The IA Department of Revenue will review the tax credit application and IA Utilities Board verification, and issue and track the tax credit certificates.

2. Wind and renewable energy production facilities must be at least 51% owned by specifically defined qualifying owners. Qualifying owners include: (1) a resident of this state; (2) any of the following: (a) an authorized farm corporation; (b) an authorized limited liability company; (c) an authorized trust; (d) a family farm corporation; (e) a family farm limited liability company; (f) a family trust; (g) a revocable trust; (h) a testamentary trust; (3) a small business; (4) an electric cooperative association that sells electricity to end users located in this state; (5) an electric cooperative association that has one or more members; (6) a cooperative corporation or a limited liability company whose shares and membership are held by an entity that is not prohibited from owning agricultural land; and (7) a school district.

3. Wind and renewable energy production facilities must not have a combined capacity exceeding 2.5 MW per qualifying owner.

4. Taxpayer owner may not have an ownership interest in more than 2 wind and renewable energy production facilities.

5. Taxpayer eligible to receive renewable electricity production credits authorized under IRC §45 may issue the tax credit certificate to a Taxpayer allocatee in the amounts designated by the Taxpayer owner or may be distributed to an equity holder or beneficiary as a liquidating distribution of a holder or beneficiary's interest in the Taxpayer owner. In absence of such designation, Taxpayer shareholder, partner, or member of a pass-through entity is entitled to a portion credit in the percentage of the pass-through entity's distributive income to which the Taxpayer allocatee is entitled.

6. Taxpayer may transfer the tax credit certificates to any person. A tax credit certificate may only be transferred once. Any consideration received for the
transfer is not included in Taxpayer transferor’s income and any consideration paid for the transfer is not deducted from Taxpayer transferee’s income.

C. QUALIFYING ACTIVITY. Taxpayer must own a wind and renewable energy production facility or purchase renewable energy. A wind and renewable energy production facility is a wind energy conversion facility, a biogas recovery facility, a biomass conversion facility, a methane gas recovery facility, a solar energy conversion facility, or a refuse conversion facility. Biogas recovery facility is an anaerobic digester system. Biomass conversion facility is a facility that converts plant-derived organic matter including agricultural food and feed crops, crop wastes and residues, wood wastes and residues, or aquatic plants to generate electricity, hydrogen fuel, or heat for a commercial purpose. Methane gas recovery facility is a facility which is used in connection with a sanitary landfill or which uses wastes that would otherwise be deposited in a sanitary landfill, that collects methane gas or other gases and converts the gas into energy to generate electricity, hydrogen fuel, or heat for a commercial purpose. Refuse conversion facility is a facility that converts solid waste into fuel that can be burned to generate heat for a commercial purpose in this state. Solar energy conversion facility is a solar energy facility that collects and converts incidental solar radiation into energy to generate electricity. Wind energy conversion facility is a wind energy conversion system that collects and converts wind into energy to generate electricity.

1. The tax credit is not allowed for any qualifying production that is purchased from an eligible renewable energy facility by a related person.
2. Wind and renewable energy production facility includes small wind energy systems operating within small wind innovation zones.
3. Qualifying Renewable energy production facilities must have a nameplate generating capacity of at least 0.75 MW, if all or part of the facility’s energy production is used for on-site consumption and, for facilities other than wind energy conversion facilities, no greater than 60 MW.

D. INCENTIVE AMOUNTS. The tax credit amounts are $0.015 per kilowatt-hour generated and sold by eligible wind energy generators and other renewable energy facilities, including biomass and solar, $4.50 per million BTUs of biogas used to generate either electricity or heat for commercial purposes, and $1.44 per thousand cubic feet of hydrogen fuel generated and sold by an eligible renewable energy facility.

E. INCENTIVE LIMITS. The statewide maximum cumulative tax credit amount for qualifying wind and renewable energy production facilities is the tax credit amount for 363 MW. The statewide maximum cumulative tax credit amount for qualifying other renewable energy production facilities is the tax credit amount for 53 MW. No more than 10 MW of nameplate capacity may be allocated to any one facility. No more than 150 MW of nameplate capacity may be allocated to any one wind energy facility.

F. INCENTIVE TIMEFRAME. The tax credit period is 10 years. The tax credit expires December 31, 2015. Unused tax credit may be carried forward 7 years.

1. Qualifying facilities must be operational within 30 months of IUB approval to maintain eligibility status, with an additional 24 months allowed for qualifying wind and renewable energy production facilities that are delayed by equipment availability issues.

G. MISCELLANEOUS. Qualifying facilities may not qualify the tax credit in Iowa Code §476B or §422.11L.
A. GENERAL DESCRIPTION. Iowa provides a sales tax exemption in the amount of 100% of the tax on sales of hydroelectric, solar or wind energy equipment and all materials used to manufacture, install or construct these systems. Iowa Code §423.3(54, 90).

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer purchasers of hydroelectric, solar or wind energy equipment and materials.

C. QUALIFYING ACTIVITY. Taxpayer must purchase hydroelectric conversion, solar or wind energy equipment. Solar energy equipment is any equipment that is used to convert incident solar radiation to energy, or equipment used to transform the converted energy to storage or to some point of use. Wind energy equipment is any device, including a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation, which converts wind energy to a form of usable energy. Hydroelectric conversion equipment is any device, including but not limited to a generator, turbine, powerhouse, intake, coffer dam, walls, water conduit, tailrace, any other concrete components, electrical equipment substation, poles, wires, transformers, breakers, and switches used to convert water, water power, or hydroelectricity to a form of usable energy.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the sales tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

19.05 Iowa state income tax credit for wind energy production

A. GENERAL DESCRIPTION. Iowa provides an individual and corporate income tax credit in the amount of $0.01 per kilowatt-hr of electricity produced from eligible wind energy facilities. Iowa Code §476B; IAC 199-15.18 et seq.; Iowa Admin. Code r. 701-52.26; Iowa Admin. Code r. 701-58.15; S.F. 456 (2009); Iowa Dept. of Rev., Prop. Regs. § 52.27(4); H.F. 672 (2011).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer owners of wind production facilities.

1. Taxpayer must be certified by the IA Utilities Board.
2. Taxpayer owners may not own more than 2 eligible facilities.
3. Taxpayer may apply the tax credit against the personal income tax, business income tax, financial institutions tax, sales and use tax, or energy replacement generation tax.
4. Taxpayer eligible to receive renewable electricity production credits authorized under IRC §45 may issue the tax credit certificate to a Taxpayer allocatee in the amounts designated by the Taxpayer owner or may be distributed to an equity holder or beneficiary as a liquidating distribution of a holder or beneficiary's interest in the Taxpayer owner. In absence of such designation, Taxpayer shareholder, partner, or member of a pass-through entity is entitled to a portion of the tax credit in the percentage of the pass-through entity's distributive income to which the Taxpayer allocatee is entitled.
5. Taxpayer may transfer the tax credit certificates to any person. A tax credit certificate may only be transferred once. Any consideration received for the transfer is not included in Taxpayer transferor's income and any consideration paid for the transfer is not deducted from Taxpayer transferee's income.

C. QUALIFYING ACTIVITY. Taxpayer must sell or use electricity produced by wind energy generators.

1. Wind energy generators must have a minimum nameplate capacity of at least 2 MW and a maximum capacity of 50 MW. Wind energy generators owned by schools, colleges, universities, and hospitals must have a minimum nameplate capacity of 750 kW.
2. Wind energy generators must have an executed power purchase agreement or interconnection agreement except when the electricity is used for on-site consumption.
3. Wind energy generators may be small wind energy systems operating within a small wind innovation zone. Small wind energy systems have a nameplate generating capacity of 100 kilowatts or less.

D. INCENTIVE AMOUNTS. The tax credit amount is $0.01 per kilowatt-hr of electricity produced from large farm wind energy generators and $0.015 per kilowatt-hr of electricity produced from small farm wind energy generators.

E. INCENTIVE LIMITS. The statewide maximum cumulative tax credit amount is the amount of tax credit for 53 MW for large farms and 363 MW for small farms.

F. INCENTIVE TIMEFRAME. The tax credit period is 10 years. The tax credit expires June 30, 2015. Unused tax credit may be carried forward 7 years. Qualifying facilities must be operational within 30 months of IUB approval to maintain eligibility status, with an additional 12 months allowed for qualifying wind energy generators that are delayed by equipment availability issues.

G. MISCELLANEOUS. Qualifying facilities may not qualify the tax credit in Iowa Code §476C.
19.06  Iowa state property tax assessment for wind energy devices

A. GENERAL DESCRIPTION. Iowa provides a property tax assessment option for municipalities ranging from 0-30% of the net acquisition cost for wind energy conversion equipment. Iowa Code §427B.26; Property Tax - Opinion - Wind Energy 427B.26 (October 20, 2008).

B. ELIGIBLE TAXPAYERS. The tax assessment is available to Taxpayer owners of wind energy conversion property.
   1. The property tax assessment must be provided by ordinance of the city council or county board of supervisors.

C. QUALIFYING ACTIVITY. Taxpayer must own wind energy conversion property. Wind energy conversion property is the entire wind plant including, but not limited to, a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation.

D. INCENTIVE AMOUNTS. The tax assessment amount begins at 0% of the net acquisition cost in the first assessment year and increases annually by 5% points to a maximum of 30% of the net acquisition cost in the 7th and succeeding years.
   1. If the local jurisdiction repeals the ordinance, the wind energy property shall be valued at the special rate until the end of the 19th assessment year following the first assessment year.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax assessment period is 20 years. Taxpayer must apply for the tax assessment amount by February 1 of the assessment year in which the wind energy property is first assessed for property tax purposes.

G. MISCELLANEOUS.

19.07  Iowa state replacement generation tax exemption for methane gas, cogeneration and wind energy property

A. GENERAL DESCRIPTION. Iowa provides a replacement generation tax exemption in the amount of 100% of the tax on methane gas conversion property and wind energy conversion property, and reduced generation tax equivalent to $0.000001847 per kWh for large hydroelectric generators. Iowa Code §427.1(29).

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer owners of methane gas conversion property.

C. QUALIFYING ACTIVITY. Taxpayer must own methane gas conversion property. Methane gas conversion property is personal property, real property, and improvements to real property, machinery, equipment, and computers assessed as real property, used in an operation connected with, or in conjunction with, a publicly owned sanitary landfill to collect methane gas or other gases produced as a by-product of waste decomposition and to convert the gas to energy, or to collect waste that would otherwise be collected by, or deposited with, a publicly owned sanitary landfill in order to decompose the waste to produce methane gas or other gases and to convert the gas to energy. Wind energy conversion property is the entire wind plant including, but not limited to, a wind charger, windmill, wind turbine, tower and electrical equipment, pad mount transformers, power lines, and substation.
   1. Large hydroelectric generators must have a capacity of greater or equal to 100 MW.
   2. Methane gas conversion property does not include property used to decompose the waste and convert the waste to gas.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% state replacement generation tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.
property, and machinery, equipment, and computers assessed as real property used in an operation connected with, or in conjunction with, a publicly owned sanitary landfill to collect methane gas or other gases produced as a by-product of waste decomposition and to convert the gas to energy, or to collect waste that would otherwise be collected by, or deposited with, a publicly owned sanitary landfill in order to decompose the waste to produce methane gas or other gases and to convert the gas to energy.

1. Methane gas conversion property does not include property used to decompose the waste and convert the waste to gas.
2. Methane gas conversion property includes property burning another fuel, for the value of such property which equals the ratio that its use of methane gas bears to total fuel consumed.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the property tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. Taxpayer must apply for the tax exemption by February 1 of each year for which the exemption is requested.

G. MISCELLANEOUS.

19.09 Iowa state income tax credit for retail biodiesel blended fuel sold

A. GENERAL DESCRIPTION. Iowa provides an income tax credit in the amount range from $0.02 – 0.045 per gallon of retail biodiesel fuel sold. Iowa Code §422.11P; Iowa Code Ann. § 422.33(11C); Iowa Admin. Code §701-52.31; S.F. 531 (2011).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer retailers of biodiesel fuel.

1. Taxpayer individual may claim the tax credit allowed a Taxpayer pass-through entity by electing to have the income taxed directly to Taxpayer individual. The allocated tax credit will be based upon the pro rata share of Taxpayer individual’s earnings in the pass-through entity.

C. QUALIFYING ACTIVITY. Taxpayer must sell biodiesel fuel at retail. Biodiesel is a renewable fuel comprised of mono-alkyl esters of long-chain fatty acids derived from vegetable oils or animal fats. Biodiesel blended fuel is a blend of biodiesel with petroleum-based diesel fuel which meets the standards, including separately the standard for its biodiesel components.

1. Qualifying sale at retail must have a minimum of 50% of the total gallons of diesel fuel sold at the motor fuel site be biodiesel blended fuel.

D. INCENTIVE AMOUNTS. The tax credit amount is $0.02 per gallon of retail biodiesel fuel sold and $0.045 per gallon of for sales of biodiesel with blends of 5 percent or more.

1. The tax credit is calculated separately for each retail motor fuel site operated by the retail dealer.
2. Taxpayer must report its total motor fuel gallonage for a determination period, indicating its total gasoline gallonage; total ethanol gallonage; total diesel fuel gallonage; and total biodiesel gallonage. The report must include a breakdown for each classification and subclassification under Iowa Code §452A.31 and must list the retail motor fuel site or other permanent or temporary location from which the retail dealer sells and dispenses motor fuel.

E. INCENTIVE LIMITS. The tax credit is refundable.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2017.

G. MISCELLANEOUS.

19.10 Iowa state income tax credit for retail E-85 gasoline sales

A. GENERAL DESCRIPTION. Iowa provides an income tax credit in the amount of $0.16 per gallon of E85 gasoline sold at retail and dispensed through a motor fuel pump. Iowa Code §422.11O; Iowa Code §422.11Y; Iowa Code Ann. § 422.33(11B); Iowa Admin. Code §701--52.30; S.F. 531 (2011).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer sellers and dispensers of E85 gasoline.

C. QUALIFYING ACTIVITY. Taxpayer must sell or dispense of E85 gasoline at retail. E-85 gasoline is ethanol blended gasoline formulated with a percentage of between 70% and 85% by volume of ethanol.

D. INCENTIVE AMOUNTS. The tax credit amount is $0.16 per gallon sold or dispensed at retail.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2017.

G. MISCELLANEOUS.
### 19.11 Iowa state corporate income tax credit for retail ethanol sales

**A. GENERAL DESCRIPTION.** Iowa provides a corporate income tax credit in the amount of $0.025-0.065 per gallon of ethanol sold. *Iowa Code §422.33(11A); Iowa Admin. Code r. 701-52.36(422); S.F. 531 (2011).*

**B. ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer sellers and dispensers of E85 gasoline.

1. Taxpayer may claim the tax credit allowed a Taxpayer pass-through entity by electing to have the income taxed directly to Taxpayer individual. The allocated tax credit will be based upon the pro rata share of Taxpayer individual’s earnings in the pass-through entity.

**C. QUALIFYING ACTIVITY.** Taxpayer must sell from motor fuel pump ethanol with a biofuel threshold percentage disparity of less than 4.01%.

**D. INCENTIVE AMOUNTS.** The tax credit amount is: $0.065 per gallon with 0.00% biofuel threshold percentage disparity; $0.045 per gallon with 0.01% - 2.00% biofuel threshold percentage disparity; $0.025 per gallon with 2.01% - 4.00% biofuel threshold percentage disparity.

**E. INCENTIVE LIMITS.**

**F. INCENTIVE TIMEFRAME.** The tax credit expires December 31, 2017.

**G. MISCELLANEOUS.**

### 19.12 Iowa state income tax credit for retail E-15 gasoline sales

**A. GENERAL DESCRIPTION.** Iowa provides an income tax credit in the amount ranging from $0.02- 0.03 per gallon of E15 gasoline sold at retail and dispensed through a motor fuel pump. *Iowa Code §422.11Y; S.F. 531 (2011).*

**B. ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer sellers and dispensers of E15 gasoline.

**C. QUALIFYING ACTIVITY.** Taxpayer must sell or dispense of E15 gasoline at retail. E-15 gasoline is ethanol blended gasoline formulated with a percentage of between 15% and 69% by volume of ethanol.

**D. INCENTIVE AMOUNTS.** The tax credit amount is: $0.065 per gallon with 0.00% biofuel threshold percentage disparity; $0.045 per gallon with 0.01% - 2.00% biofuel threshold percentage disparity; $0.025 per gallon with 2.01% - 4.00% biofuel threshold percentage disparity.

**E. INCENTIVE LIMITS.**

**F. INCENTIVE TIMEFRAME.** The tax credit expires December 31, 2020.

**G. MISCELLANEOUS.** See Federal Incentive 00.19.

### 19.13 Iowa state income tax credit for residential geothermal heat pump

**A. GENERAL DESCRIPTION.** Iowa provides an income tax credit in the amount of 20% of the federal residential energy efficient property tax credit allowed for geothermal heat pumps. *Iowa Code §422.11I; Reg. § 701—42.47.*

**B. ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer installing residential geothermal heat pump property.

**C. QUALIFYING ACTIVITY.** Taxpayer must install residential qualifying geothermal heat pumps. Qualifying geothermal heat pump property is property that uses the ground or ground water as a thermal energy source to heat the dwelling unit or as a thermal energy sink to cool the dwelling unit, and meets the Energy Star program requirements in effect when the expenditure is made.

**D. INCENTIVE AMOUNTS.** The tax credit amount is 20% of the federal residential energy efficient property tax credit allowed for geothermal heat pumps provided in section 25D(a)(5) of the Internal Revenue Code.

**E. INCENTIVE LIMITS.**

**F. INCENTIVE TIMEFRAME.** Unused tax credit may be carried forward 10 years.

**G. MISCELLANEOUS.** See Federal Incentive 00.19.

### 19.14 Iowa state property tax exemption for residential geothermal heat pump

**A. GENERAL DESCRIPTION.** Iowa provides a property tax credit in the amount of 100% of the cost of residential geothermal heat pumps. *Iowa Code §427.38.*

**B. ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer owners of residential geothermal heat pump property.

**C. QUALIFYING ACTIVITY.** Taxpayer own residential qualifying geothermal heat pumps. Qualifying geothermal heat pump property is property that uses the ground or ground water as a thermal energy source to heat the dwelling unit or as a thermal energy sink to cool the dwelling unit, and meets
the Energy Star program requirements in effect when the expenditure is made.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the value of the geothermal heat pump property.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax exemption is available qualifying systems installed on or after July 1, 2012. The tax exemption is applied to assessment years beginning on or after January 1, 2013. The tax exemption period is 10 years.

G. MISCELLANEOUS. See Federal Incentive 00.19.

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**19.15 Iowa state income tax credit for solar energy systems**

A. GENERAL DESCRIPTION. Iowa provides an income tax credit in the amount of 50% of the federal residential energy efficient property tax credit and 50% of the federal energy investment tax credit allowed for solar energy systems. Iowa Code §422.11L; Reg. § 701—52.44.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer installing solar energy systems.

1. Taxpayer individual shareholders, partners or members of a pass-through entity are entitled to a percentage of the tax credit equal to a percentage of the pass-through entity's earnings to which the Taxpayer allocatees are entitled.

C. QUALIFYING ACTIVITY. Taxpayer must install solar energy systems of qualifying solar energy property. For IRC 25D solar energy systems, qualifying solar electric property uses solar energy to generate electricity for use in a dwelling unit. Qualifying solar water heating property heats water for use in a dwelling unit, if at least half of the energy used by the property for that purpose is derived from the sun. For IRC 48 solar energy systems, qualifying solar energy property is equipment which uses solar energy to generate electricity, to heat or cool (or provide hot water for use in) a building or structure, or to provide solar process heat.

D. INCENTIVE AMOUNTS. The tax credit amount is 50% of the federal residential energy efficient property tax credit allowed for solar energy systems provided in section 25D(a)(5) of the Internal Revenue Code and 50% of the federal energy investment tax credit allowed for solar energy systems provided in section 48 of the Internal Revenue Code.

E. INCENTIVE LIMITS. The maximum tax credit amount for is $3,000 for IRC 25D solar energy systems and $15,000 for IRC 48 solar energy systems. The statewide annual maximum amount is $1,500,000.

F. INCENTIVE TIMEFRAME. Unused tax credit may be carried forward 10 years.

G. MISCELLANEOUS. Qualifying systems may not qualify the tax credit in Iowa Code §476C. See Federal Incentives 00.19 and 00.02.
20. Kansas State Tax Incentives for Renewable Energy and Green Building

20.01 Kansas state income tax credit for new renewable electric cogeneration facilities


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer investors in new renewable electric cogeneration facilities.

1. Taxpayers must apply to the KS Secretary of Commerce to enter into an agreement for a tax credit and must be annually determined to be in compliance with the terms of the agreement.

2. Taxpayer shareholders, partners or members of a pass-through entity are entitled to a percentage of the tax credit equal to a percentage of the pass-through entity's distributive income to which the Taxpayer allocatees are entitled.

3. A Taxpayer co-owner share of the tax credit is equal to the co-owner's percentage of ownership in such plant.

C. QUALIFYING ACTIVITY. Taxpayer must make qualifying investments in a new renewable electric cogeneration facility. A renewable electric cogeneration facility is a facility which generates electricity utilizing renewable energy resources or technologies and which is owned and operated by the owner of an industrial, commercial or agricultural process to generate electricity for use in such process to displace current or provide for future electricity use.

1. Renewable energy resources or technologies includes wind, solar, photovoltaic, biomass, hydropower, geothermal and landfill gas resources or technologies.

D. INCENTIVE AMOUNTS. The tax credit amount is 10% of the qualifying investment for the first $50 million invested, and 5% of the qualifying investment that exceeds $50 million.

1. Qualifying investments are expenditures made in construction of a new renewable electric cogeneration facility, for real and tangible personal property incorporated in and used as part of such facility.

2. Qualifying investments do not include any expenditures financed by public funds or grants or any similar type of financial assistance.

E. INCENTIVE LIMITS. The maximum tax credit allowed to be claimed is 90% of the tax due.

F. INCENTIVE TIMEFRAME. The tax credit is taken over 10 years, beginning with the year the plant or its expanded capacity is placed in service. The tax credit expires December 31, 2011. Unused tax credit may be carried forward 14 years, but must be reduced by 10%.

G. MISCELLANEOUS. The tax credit may be recaptured if Taxpayer or the qualifying investments are not in compliance.

20.02 Kansas state property tax exemption for renewable energy equipment


B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer owners of renewable energy equipment.

C. QUALIFYING ACTIVITY. Taxpayer must own renewable energy equipment. Renewable energy includes wind, solar thermal electric, photovoltaic, biomass, hydropower, geothermal, and landfill gas resources or technologies that are actually and regularly used predominantly to produce and generate electricity.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the property tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

20.03 Kansas state income tax credit for biomass-to-energy plant


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer investors in biomass-to-energy plants.

1. Taxpayers must apply to the KS Secretary of Commerce to enter into an agreement for a tax credit and must be annually determined to be in compliance with the terms of the agreement.

2. A Taxpayer shareholder, partner or member of a Taxpayer pass-through entity is entitled to a percentage of the tax credit equal to a percentage of the tax credit equal to a percentage of
the Taxpayer pass-through entity's distributive income to which the Taxpayer allocatee is entitled.

3. A Taxpayer co-owner share of the tax credit is equal to the co-owner's percentage of ownership in such plant.

C. QUALIFYING ACTIVITY. Taxpayer must make qualifying investments in biomass-to-energy plants. A biomass-to-energy plant is an industrial process plant located in Kansas where biomass is processed to produce annually any of the following, and coproducts: not less than 500,000 gallons of cellulosic alcohol, liquid or gaseous fuel or energy in a quantity having BTU value equal to or greater than 500,000 gallons of cellulosic alcohol, or oil produced for direct conversion into fuel in a quantity having BTU value equal to or greater than 500,000 gallons of cellulosic alcohol. Biomass is any organic matter available on a renewable or recurring basis, including solid and liquid organic waste, but excluding petroleum oil, natural gas, coal and lignite, and any products thereof, and corn or grain sorghum suitable for human consumption.

D. INCENTIVE AMOUNTS. The tax credit amount is 10% of the qualifying investment for the first $250 million invested, and 5% of the qualifying investment that exceeds $250 million.

1. Qualifying investment are expenditures made in the construction of a new biomass-to-energy plant or in the expansion of an existing plant for real and tangible personal property incorporated in and used as part of the plant.
2. Qualifying investments do not include any expenditures financed by public funds or grants or any similar type of financial assistance.

E. INCENTIVE LIMITS. The maximum tax credit allowed to be claimed is 90% of the tax due.

F. INCENTIVE TIMEFRAME. The tax credit is taken over 10 years, beginning with the year the plant or its expanded capacity is placed in service. The tax credit expires December 31, 2010. Unused tax credit may be carried forward 14 years, but must be reduced by 10%.

G. MISCELLANEOUS. The tax credit may be recaptured if Taxpayer or the qualifying investments are not in compliance.

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20.04 Kansas state income tax credit for biofuel storage and blending equipment


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer investors in biofuel storage and blending equipment.

1. Taxpayers must apply to the KS Secretary of Commerce to enter into an agreement for a tax credit and must be annually determined to be in compliance with the terms of the agreement.
2. A Taxpayer shareholder, partner or member of a Taxpayer pass-through entity is entitled to a percentage of the tax credit equal to a percentage of the Taxpayer pass-through entity's distributive income to which the Taxpayer allocatee is entitled.
3. A Taxpayer co-owner share of the tax credit is equal to the co-owner's percentage of ownership in such plant.

C. QUALIFYING ACTIVITY. Taxpayer must make qualifying investments in a storage and blending equipment. Storage and blending equipment is any equipment which is used for storing and blending petroleum-based fuel and biodiesel, ethanol or other biofuel and is installed at a fuel terminal, refinery or biofuel production plant. Biofuel is fuel made from organic matter, including solid and liquid organic waste, but excluding fuel made from oil, natural gas, coal or lignite, or any product thereof.

1. Storage and blending equipment does not include equipment used only for denaturing ethyl alcohol.

D. INCENTIVE AMOUNTS. The tax credit amount is 10% of the qualifying investment for the first $10 million invested, and 5% of the qualifying investment that exceeds $10 million.

1. Qualifying investments are expenditures made for purchase, construction or installation of storage and blending equipment.
2. Qualifying investments do not include any expenditures financed by public funds or grants or any similar type of financial assistance.

E. INCENTIVE LIMITS. The maximum tax credit allowed to be claimed is 90% of the tax due.

F. INCENTIVE TIMEFRAME. The tax credit is taken over 10 years, beginning with the year the plant or its expanded capacity is placed in service. The tax credit expires December 31, 2011. Unused tax credit may be carried forward 14 years, but must be reduced by 10%.

G. MISCELLANEOUS. The tax credit may be recaptured if Taxpayer or the qualifying investments are not in compliance.

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20.05 Kansas state corporate income tax credit for alternative-fuel motor vehicles and fueling stations

A. GENERAL DESCRIPTION. Kansas provides a corporate income tax credit in the amount of 40% the cost of fueling stations and 40% of the incremental cost or conversion cost

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations purchasing qualifying alternative-fueled motor vehicles or qualifying alternative-fuel fueling stations.

C. QUALIFYING ACTIVITY. Taxpayer must purchase a qualifying alternative-fueled motor vehicle or qualifying alternative-fuel fueling station. A qualifying alternative-fueled motor vehicle is a vehicle that operates on an alternative fuel, meets or exceeds the clean fuel vehicle standards in the federal Clean Air Act amendments of 1990, Title II and meets one of the following categories: (1) Bi-fuel motor vehicle (a vehicle with two separate fuel systems designed to run on either an alternative fuel or conventional fuel, using only one fuel at a time); (2) Dedicated motor vehicle (a vehicle with an engine designed to operate on a single alternative fuel only); or (3) Flexible fuel motor vehicle (a vehicle that may operate on a blend of an alternative fuel with a conventional fuel, as long as the vehicle is capable of operating on at least an 85% alternative fuel blend). A qualifying alternative-fuel fueling station is property which is directly related to the delivery of alternative fuel into the fuel tank of a motor vehicle propelled by such fuel. Qualifying alternative-fuel fueling station includes the compression equipment, storage vessels and dispensers for such fuel at the point where the fuel is delivered out, but only if such property is primarily used to deliver such fuel for use in a qualifying alternative-fueled motor vehicle.

1. Qualifying flexible fuel motor vehicle must purchase of 500 gallons of the blend between the date the vehicle was purchased and December 31 of the next succeeding calendar year.

D. INCENTIVE AMOUNTS. The tax credit amount is 40% of the amount expended for each fueling station and the incremental cost or conversion cost for each vehicle.

1. Incremental cost is the difference between the manufacturer's list price of a vehicle operating on conventional gasoline or diesel fuel and the manufacturer's list price of the same model vehicle designed to operate on an alternative fuel. Conversion cost is the cost for modifying a vehicle that is propelled by gasoline or diesel fuel to be propelled by an alternative fuel.

2. A minimum tax credit, in the amount of the lesser of 5% of the vehicle's cost or $750, is allowed to the first individual to take title to the vehicle, if they are unable to determine a qualifying vehicle's basis or elect not to determine the exact basis attributable to such property.

E. INCENTIVE LIMITS. The maximum tax credit amount is $100,000 per each fueling station. The maximum tax credit amount is $2,400 for each vehicle with a gross vehicle weight of less than 10,000 pounds; $4,000 for a heavy duty motor vehicle with a gross weight of more than 10,000 pounds but less than 26,000 pounds; and $40,000 for motor vehicles with a gross vehicle weight of more than 26,000 pounds. The maximum tax credit allowed to be claimed is 90% of the tax due.

F. INCENTIVE TIMEFRAME. Unused tax credit may be carried forward 4 years.

G. MISCELLANEOUS.
22. Louisiana State Tax Incentives for Renewable Energy and Green Building

22.01 Louisiana state income tax credit for residential solar energy systems


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations or individuals installing of solar energy systems.

1. Taxpayer corporate partners or members claim their share of the tax credit on their corporation income tax or franchise tax returns. Taxpayer individual partners or members claim their share of the tax credit on their individual income tax or franchise tax returns. Taxpayer estates or trusts partners or members claim their share of the tax credit on their fiduciary income tax returns.

C. QUALIFYING ACTIVITY. Taxpayer must purchase or lease and install solar energy systems at a single-family residence. Solar energy system is a solar electric system or a solar thermal system. Solar electric system is a system consisting of photovoltaic panels with the primary purpose of converting sunlight to electrical energy and all equipment and apparatus necessary to connect, store, and process the electrical energy for connection to and use by an electrical load. Solar electric systems include grid-connected net metering systems with or without battery backup, stand alone alternating current (AC) systems, and stand-alone direct current (DC) system. Solar thermal system" means a system consisting of a solar energy collector with the primary purpose of converting sunlight to thermal energy and all devices and apparatus necessary to transfer and store the collected thermal energy for the purposes of heating water, space heating, or space cooling.

1. A qualifying system must: (i) be sold by and installed by a person who is licensed by the Louisiana State Licensing Board for Contractors; (ii) be compliant with the requirements of the federal American Recovery and Reinvestment Act (ARRA), including but not limited to all major components such as the inverter, racking, and solar modules; and (iii) be installed on the property of the residence to which the electrical, mechanical, or thermal energy is delivered.

2. Leased systems must provide no more than 6 kW of energy and not cost more than: $4.50 per watt for systems installed in 2013; $3.50 per watt for systems installed in 2014, and $2.00 per watt and for systems installed in 2015-2017.

D. INCENTIVE AMOUNTS. The tax credit amount is 50% of the first $25,000 of the cost of each system. Cost is the reasonable and prudent costs for the equipment and installation of the solar electric or solar thermal systems and shall not include any lease management fee or any inducement to make a purchase, including but not limited to: rebates; prizes; gift certificates; trips; additional energy items or services, except energy audits offered at no charge to the purchaser; or any other thing of value given by a seller, installer, or equipment manufacturer as an inducement to buy a solar electric or solar thermal system.

1. The use of shared inverters does not reduce the number of systems installed for purposes of calculating the tax credit.

2. For leases, the tax credit amount is 50% of the first $25,000 of the cost of each system installed in 2013, and 38% of the first $25,000 of the cost of each system installed in 2014-2017.

E. INCENTIVE LIMITS. The maximum tax credit is $12,500 per installed system.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2017. The tax credit must be fully claimed in the taxable year in which the qualifying system is installed and placed in service, or the year in which the residential property is sold if the qualifying system is installed on a new home or apartment building. The tax credit is refundable.

G. MISCELLANEOUS. The tax credit may be combined with any federal tax incentive, but it may not be combined with any other state tax incentive.

22.02 Louisiana state income tax credit for green job industry investments


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer constructors or investors in state-certified green projects.

1. Taxpayer must be certified by the LA Department of Economic Development.

2. Taxpayer must not be in default on a loan made or guaranteed by the state or have ever declared bankruptcy under which an obligation of the company or person to pay or repay public funds or monies was discharged as a part of such bankruptcy.

3. Taxpayer may, on a one-time basis, transfer the tax credit, or any refund of an overpayment, to an individual or other entity, including, without limitation, a bank or other lender.
C. QUALIFYING ACTIVITY. Taxpayer must construct or invest state-certified green projects. A state-certified green project is a capital infrastructure project in Louisiana directly related to green job industries and related movable and immovable property and equipment, or other facility which supports and is a necessary component of such facility. Green job industry include energy efficiency and renewable energy industries, energy-efficient building, construction, and retrofit industries, the renewable electric power industry, the energy efficient and advanced drive train vehicle industry, the biofuels industry, the deconstruction and materials use industries, the energy efficiency assessment industry serving the residential, commercial, or industrial sectors, and manufacturers that produce sustainable products using environmentally sustainable processes and materials approved by a nationally recognized high performance environmental building rating system, or that have the ENERGY STAR designation from the U.S. Environmental Protection Agency.

1. Qualifying state-certified green projects include facilities that can be used for other purposes not directly related to the green job industry, if a determination is made that the multiple-use facility supports and is necessary to secure support industries for the green job industry, and Taxpayer provides sufficient contractual assurances that the facility will be used for support industries or as a component of them for the useful life of the facility.

D. INCENTIVE AMOUNTS. The tax credit amount is the following percentage of Taxpayer's base investment in a qualifying state-certified green project: 10% if greater than $100,000 and less than or equal to $300,000; 20% if greater than $300,000 and less than or equal to $1 million; and 25% if greater than $1 million.

1. An additional tax credit is allowed in the amount of 10% of the base investment expended on payroll for Louisiana residents employed in connection with the construction of a state-certified green project.
2. An additional tax credit is allowed in the amount of 1% of the payroll for employing Louisiana residents in connection with a state-certified green project who are graduates of an institution within the Louisiana Community and Technical College System or graduates of an apprenticeship program registered with the Louisiana Workforce Commission.
3. Taxpayer's base investment must be certified by the LA Department of Economic Development.

E. INCENTIVE LIMITS. The maximum tax credit amount is $1 million per project. The statewide maximum annual tax credit amount is $5 million. The tax credit is refundable.

F. INCENTIVE TIMEFRAME. The tax credit is available when the LA Department of Natural Resources receives a letter from the U.S. Department of Energy awarding Louisiana an obligation of funding in the amount of at least $5 million per year, for a minimum of 3 years.

1. Qualifying state-certified green projects must have 25% of the total base investment certified, verified, and approved as expended before any tax credit can be earned and 50% of the total base investment expended before the end of that initial 2-year period.

G. MISCELLANEOUS. The tax credit may be combined with any federal tax incentive, but it may not be combined with any other state tax incentive.

22.03 Louisiana state property tax financing option for sustainable energy financing districts

A. GENERAL DESCRIPTION. Louisiana provides a property tax financing option for municipalities for sustainable energy financing districts. S.B. 224 (2009).

B. ELIGIBLE TAXPAYERS. The tax financing is available to Taxpayer owners financing energy improvements.

C. QUALIFYING ACTIVITY. Taxpayer must own and finance energy improvements on immovable residential or commercial property. Energy improvements include: insulation in walls, roofs, floors, foundations, and heating/cooling distribution systems; storm and multi-glazed windows and doors; heat absorbing/reflective glazed and coated window and door systems, additional glazing, reductions in glass area, and other energy-efficient window and door systems; automatic energy control systems; HVAC system upgrades and replacements; caulking and weather stripping; daylighting and efficient lighting; and energy-recovery systems.

D. INCENTIVE AMOUNTS. The tax financing amount varies by local jurisdiction.

E. INCENTIVE LIMITS. The maximum tax financing amount for caulking and weather stripping is $1,500.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

22.04 Louisiana state income tax credit for conversion of motor vehicles to alternative fuel usage


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer purchasers of qualifying clean-burning motor vehicle fuel property.
C. QUALIFYING ACTIVITY. Taxpayer must purchase qualifying clean-burning motor vehicle fuel property registered or located in the state. Qualifying clean-burning motor vehicle fuel property is equipment necessary for a motor vehicle to operate on an alternative fuel. Alternative fuel is natural gas, liquefied petroleum gas, and any nonethanol based advanced biofuel and electricity if the vehicle meets all of the following criteria: (1) has at least four wheels; (2) is manufactured primarily for use on public streets, roads, and highways and is able to attain a maximum speed of at least fifty-five miles per hour; (3) is propelled to a significant extent as determined by rules adopted by the LA Department of Revenue by an electric motor which draws electricity from a battery which has a capacity of not less than four kilowatt hours and is capable of being recharged from an external source of electricity. Qualifying clean-burning motor vehicle fuel property includes: (1) property to modify a motor vehicle which is propelled by gasoline or diesel so that it can be propelled by an alternative fuel; (3) a new motor vehicle purchased at retail originally equipped to be propelled by an alternative fuel for the cost of the portion of the vehicle attributable to the storage of the alternative fuel, the delivery of the alternative fuel to the engine of the motor vehicle, and the exhaust of gases from combustion of the alternative fuel; and (3) property which is directly related to the delivery of an alternative fuel into the fuel tank of motor vehicles propelled by alternative fuel, including compression equipment, storage tanks, and dispensing units for alternative fuel at the point where the fuel is delivered.

1. Qualifying clean-burning motor vehicle fuel property does not include “flex-fuel” vehicles that include only a single fuel storage and delivery system and that retain the capability to be propelled by petroleum gasoline or petroleum diesel.

D. INCENTIVE AMOUNTS. The tax credit amount is 50% of the cost of qualifying clean-burning motor vehicle fuel property.

1. The tax credit amount may be 10% of the cost of the vehicle or $3,000, whichever is less, where Taxpayer is unable to determine the exact cost attributable to a qualifying vehicle or elects not to determine the exact cost attributable.
2. No tax credit is allowed for property for which a tax credit has been previously claimed.

E. INCENTIVE LIMITS. The tax credit is refundable.

F. INCENTIVE TIMEFRAME. The tax credit is allowed for the tax period in which the property is purchased and installed.

G. MISCELLANEOUS.
27. **Minnesota State Tax Incentives for Renewable Energy and Green Building**

### 27.01 Minnesota state property tax exemption for solar electric and wind systems

A. **GENERAL DESCRIPTION.** Minnesota provides a property tax exemption in the amount of 100% the tax on solar-electric and wind systems. *Minn. Stat. §272.02; Minn. Stat. §272.028 et seq.; H.F. 1298 (2009), Article 2, Sec. 12.*

B. **ELIGIBLE TAXPAYERS.** The tax exemption is available to Taxpayer owners of solar-electric and wind system property.

C. **QUALIFYING ACTIVITY.** Taxpayer must own of solar-electric and wind system property.
   1. Solar-electric and wind system property does not include land on which a PV or wind system is located.

D. **INCENTIVE AMOUNTS.** The tax credit amount is 100% of the property tax due.

E. **INCENTIVE LIMITS.** Qualifying wind systems with capacities equal to or greater than 250 kW are subject to a production tax. Qualifying wind systems with capacities: greater than 12 MW are taxed at a rate of $0.00120/kWh; between 2 MW and 12 MW are taxed at a rate of $0.00036/kWh; and between 250 kW and 2 MW are taxed at a rate of $0.00012/kWh.

F. **INCENTIVE TIMEFRAME.**

G. **MISCELLANEOUS.**

### 27.02 Minnesota state sales tax exemption for solar energy systems

A. **GENERAL DESCRIPTION.** Minnesota provides a sales tax exemption in the amount of 100% of the tax on solar-energy systems. *Minn. Stat. §297A.67, Subd. 29.*

B. **ELIGIBLE TAXPAYERS.** The tax exemption is available to Taxpayer purchasers of solar-energy system property.

C. **QUALIFYING ACTIVITY.** Taxpayer must purchase solar-energy system property. Solar-energy system property includes solar electric (PV) systems, solar water-heating systems and solar space-heating systems, including panels, wiring, pipes, pumps and racks. Solar energy system is a set of devices whose primary purpose is to collect solar energy and convert and store it for useful purposes including heating and cooling buildings or other energy-using processes, or to produce generated power by means of any combination of collecting, transferring, or converting solar-generated energy.

D. **INCENTIVE AMOUNTS.** The tax exemption amount is 100% sales tax due.

E. **INCENTIVE LIMITS.**

F. **INCENTIVE TIMEFRAME.**

G. **MISCELLANEOUS.**

### 27.03 Minnesota state sales tax exemption for wind energy conversion systems

A. **GENERAL DESCRIPTION.** Minnesota provides a sales tax exemption in the amount of 100% of the tax on wind-energy conversion systems. *Minn. Stat. §297A.68 subd. 12.*

B. **ELIGIBLE TAXPAYERS.** Taxpayer purchasers of wind-energy conversion system property.

C. **QUALIFYING ACTIVITY.** Taxpayer must purchase wind-energy conversion system property. Wind-energy conversion system property is property used as electric-power sources and materials used to manufacture, install, construct, repair or replace wind-energy systems. Wind energy conversion system is any device, such as a wind charger, wind mill or wind turbine, that converts wind energy to a form of usable energy.

D. **INCENTIVE AMOUNTS.** The tax exemption amount is 100% of sales tax due.

E. **INCENTIVE LIMITS.**

F. **INCENTIVE TIMEFRAME.**

G. **MISCELLANEOUS.**

### 27.04 Minnesota state property tax financing option for renewable energy and energy-efficiency systems

A. **GENERAL DESCRIPTION.** Minnesota provides a property tax financing option for municipalities for renewable energy and energy-efficiency systems. *H.B. 2695 (2010).*

B. **ELIGIBLE TAXPAYERS.** The tax financing is available to Taxpayer financing renewable energy or eligible energy-efficiency improvements.
   1. The local jurisdiction must review an energy audit or renewable energy system feasibility study.

C. **QUALIFYING ACTIVITY.** Taxpayer must finance renewable energy or eligible energy-efficiency improvements. Renewable energy is energy produced by means of solar thermal, solar photovoltaic, wind, or geothermal resources.
1. Qualifying energy improvements are (1) any renovation or retrofitting of a building to improve energy efficiency that is permanently affixed to the property and that results in a net reduction in energy consumption without altering the principal source of energy; (2) permanent installation of new or upgraded electrical circuits and related equipment to enable electrical vehicle charging; or (3) a renewable energy system attached to, installed within, or proximate to a building that generates electrical or thermal energy from a renewable energy source.

2. Qualifying energy improvements must be performed by licensed contractors as required by ch 326B or other law or ordinance.

3. Qualifying energy improvements do not include improvements generating energy sold, transmitted or distributed at retail, or providing for the end use of the electrical energy from an off-site facility.

D. INCENTIVE AMOUNTS. The tax financing amount varies by local jurisdiction. The maximum financing amount is the lesser of: (i) 10% of the assessed value of the real property on which the improvements are to be installed; or (ii) the actual costs of installing the energy improvements.

1. Qualifying energy improvement costs include costs of necessary equipment, materials, and labor, the costs of each related energy audit or renewable energy system feasibility study, and the costs of verification of installation.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax financing term varies by local jurisdiction. The maximum financing term is 20 years.

G. MISCELLANEOUS.
Missouri State Tax Incentives for Renewable Energy and Green Building

Missouri State Income Tax Credit for Technology Business Projects

A. General Description. Missouri provides an income tax credit over 5 years in the amount of 5% of new payroll for technology business projects, including a company that owns or leases a facility that produces electricity derived from qualifying renewable energy sources or produces fuel for the generation of electricity from qualifying renewable energy sources. Mo. Rev. Stat. §620.1875 et seq.;

B. Eligible Taxpayers. The tax credit is available to Taxpayer business owners or lessee of qualifying facilities.

1. Taxpayer must be certified with the MO Department of Economic Development.
2. Taxpayer must create a minimum of 10 new jobs involved in the operations of the company.
3. Taxpayer may not have received the federal alcohol mixture credit or alcohol credit or small ethanol producer credit.
4. Taxpayer may transfer, sell, or assign, by filing a notarized endorsement with the MO Department of Economic Development that names the transferee, the amount of tax credit transferred, and the value received for the tax credit.
5. Taxpayer flow-through entities may allocate the tax credit to members, partners, or shareholders in proportion to their share of ownership on the last day of the Taxpayer’s tax period.

C. Qualifying Activity. Taxpayer must own or lease a employing facility that produces electricity derived from qualifying renewable energy sources, produces fuel for the generation of electricity from qualifying renewable energy sources. Qualifying renewable energy sources include open-looped biomass, closed-looped biomass, solar, wind, geothermal, and hydropower.

1. Qualifying renewable energy sources does not include ethanol distillation or production or biodiesel production.

D. Incentive Amounts. The tax credit amount is 5% of new payroll for a period of five years. An additional 0.5% of new payroll may be added if the average wage of the new payroll in any year exceeds 120% of the county average wage. An additional 0.5% of new payroll may be added if the average wage of the new payroll in any year exceeds 140% of the average wage in the county.

E. Incentive Limits. The statewide maximum annual tax credit amount is $80 million. The tax credit is refundable.

F. Incentive Timeframe. The tax credit is taken over 5 years.

Missouri State Income Tax Credit for Alternative Fuel Vehicle Refueling Property

A. General Description. Missouri provides income tax credit in the amount of 20% of the costs of alternative fuel storage and dispensing equipment on any qualifying alternative fuel vehicle refueling property. Mo. Rev. Stat. §135.710.

B. Eligible Taxpayers. The tax credit is available to Taxpayer purchasers and installers of alternative fuel storage and dispensing equipment.

1. Taxpayer may assign, transfer or sell the tax credit to third parties.

C. Qualifying Activity. Taxpayer must purchase and install alternative fuel storage and dispensing equipment on any qualifying alternative fuel vehicle refueling property. Qualifying alternative fuel vehicle refueling property is property in Missouri that is used for storing alternative fuels and for dispensing the alternative fuels into fuel tanks of motor vehicles owned by Taxpayer or private citizens, with at least 51% of the costs being paid to qualifying Missouri contractors, if qualifying contractors are located within 75 miles of the property. Alternative fuels is any motor fuel at least 70% of the volume of which consists of one or more of the following: ethanol, natural gas, compressed natural gas, liquefied natural gas, any mixture of biodiesel and diesel fuel, or hydrogen.

1. The costs paid to qualifying Missouri contractors must be for fabrication of premanufactured equipment or process piping used in the construction of such facility, construction of such facility, and general maintenance of such facility during the time period when such facility receives any tax credit.

D. Incentive Amounts. The tax credit amount is 20% of the costs of the purchase and installation of any alternative fuel storage and dispensing equipment on any qualifying alternative fuel vehicle refueling property.

1. Qualifying costs paid to qualifying Missouri contractors must be for fabrication of premanufactured equipment or process piping used in the construction of such facility, construction of such facility, and general maintenance of such facility during the time period when such facility receives any tax credit.

2. Qualifying costs do not include costs associated with the purchase of land, the purchase of an existing qualifying alternative fuel vehicle refueling property, or the construction or purchase of any structure.
**29.03 Missouri state sales tax exemption for energy-efficient appliances**

**A. General Description.** Missouri provides a sales tax exemption in the amount of 100% the tax on energy-efficient appliances. *Mo. Rev. Stat. §144.526.*

**B. Eligible Taxpayers.** The tax exemption is available to Taxpayer purchasers of Energy Star certified new appliances.

**C. Qualifying Activity.** Taxpayer must purchase Energy Star certified new appliances up to $1,500 per appliance. Qualifying appliances include clothes washers, clothes dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, and stoves, air conditioners, heat pumps, furnaces, refrigerators, freezers.

1. Qualifying retailers do not include retailers with less than 2% of their merchandise qualifying for the tax holiday, in which case the retailer must offer customers a sales tax refund.

**D. Incentive Amounts.** The tax exemption amount is 100% sales tax due.

**E. Incentive Limits.**

**F. Incentive Timeframe.** The tax exemption period is April 19 - April 25 each year.

**G. Miscellaneous.**

**29.04 Missouri state personal income tax deduction for residential energy efficiency improvements**

**A. General Description.** Missouri provides a personal income tax deduction in the amount of 100% of the cost of residential energy efficiency improvements. *Mo. Rev. Stat. §143.121(8).*

**B. Eligible Taxpayers.** The tax deduction is available to Taxpayer individuals installing residential energy efficiency improvements.

**C. Qualifying Activity.** Taxpayer must install residential energy efficiency improvements. Residential energy efficiency improvement are home energy audits and energy efficiency improvements based on recommendations made in such an audit.

1. Home energy audits must be performed by a home energy auditor certified by the MO Department of Natural Resources.

**D. Incentive Amounts.** The tax deduction amount is 100% of the cost of residential energy efficiency improvements.

**E. Incentive Limits.** The maximum annual tax credit amount is $1,000 per individual or joint taxpayer return. The maximum cumulative tax credit amount is $2,000 per individual or joint taxpayer.

**F. Incentive Timeframe.** The tax deduction expires December 31, 2013.

**G. Miscellaneous.**

**29.05 Missouri state income tax credit for wood fuel production**

**A. General Description.** Missouri provides a corporate or personal income tax credit in the amount of $5 per ton of wood fuel production. *Mo. Rev. Stat. §135.3 et seq.; 10 CSR 140-4.010; H.B. 2058.*

**B. Eligible Taxpayers.** The tax credit is available to Taxpayer corporations or individuals processing forestry industry residues into fuels.

1. Taxpayer may transfer the tax credit to third parties. Taxpayer transferees must file a certification of assignment and other appropriate forms with the MO Department of Revenue.

**C. Qualifying Activity.** Taxpayer must process Missouri forestry industry residues into fuels.

1. Missouri forestry industry residue is any residue that results from normal timber harvest or production to include slash, sawdust, shavings, edgings, slabs, leaves, bark, and timber thinnings from timber stand improvements.

2. Missouri forestry industry residues must have undergone some thermal, chemical or mechanical process sufficient to alter the residues into a fuel product.
D. INCENTIVE AMOUNTS. The tax credit amount is $5 per ton of processed forestry industry residue.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit expires June 30, 2013. Unused tax credit may be carried over 4 years.

G. MISCELLANEOUS.

29.06 Missouri state sales tax exemption for wind and solar manufacturing equipment

A. GENERAL DESCRIPTION. Missouri provides a sales tax exemption in the amount of 100% the tax on wind and solar manufacturing equipment. Mo. Rev. Stat. §144.526; LR5913.

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer owners of utility-scale wind and solar energy production facility.

C. QUALIFYING ACTIVITY. Taxpayer must purchase qualifying equipment used or consumed in the manufacturing of electricity sold for final use and consumption.

1. Qualifying equipment does not include: (i) machinery and equipment used in transmission and distribution of electricity from the facility, including equipment for stepping up or stepping down voltage; (ii) road and other real property improvements to facilitate delivery and installation of machinery and equipment for the facility.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% sales tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

29.07 Missouri state income tax credit for renewable energy generation zone

A. GENERAL DESCRIPTION. Missouri provides an income tax credit in the amount of 2% of investment and up to $1,200 for each new job created. Mo. Rev. Stat. §135.200 et seq., H.B 737 (2011).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer employers in renewable energy generation zone new or expanded facilities.

1. Taxpayer must be certified by the MO Department of Economic Development.

C. QUALIFYING ACTIVITY. Taxpayer must own new or expanded business facilities that hire at least two new employees and make new investments in a renewable energy generation zone of at least $100,000. Qualifying renewable energy generation zone is any area that produces or generates electrical energy from a renewable energy resource that is underutilized or unutilized for the production of electrical energy from a renewable energy resource. Renewable energy resource includes: (a) Wind; (b) Solar thermal sources or photovoltaic cells and panels; (c) Dedicated crops grown for energy production; (d) Cellulosic agricultural residues; (e) Plant residues; (f) Methane from landfills, agricultural operations, or wastewater treatment; (g) Thermal depolymerization or pyrolysis for converting waste material to energy; (h) Clean and untreated wood such as pallets; (i) Hydroelectric power, which shall include electrical energy produced or generated by hydroelectric power generating equipment; (j) Fuel cells using hydrogen produced by one or more of the renewable resources provided in paragraphs (a) to (k) Any other sources of energy, not including nuclear energy, that are certified as renewable by rule by the department of natural resources;

D. INCENTIVE AMOUNTS. The tax credit amount varies and is determined by MO Department of Economic Development.

E. INCENTIVE LIMITS. The maximum annual tax credit amount is the sum of: (i) 2% of the new business investment and (ii) up to $1200 per new qualified employee employed and residing within an enhanced enterprise zone. The statewide maximum annual tax credit amount is $24 million.

F. INCENTIVE TIMEFRAME. The tax credit period is 10 years. The tax credit may not be carried forward, but may be claimed during the tax credit period.

G. MISCELLANEOUS.

29.08 Missouri state property tax exemption for solar energy systems

A. GENERAL DESCRIPTION. Missouri provides a property tax exemption in the amount of 100% of the tax on solar energy systems. Mo. Rev. Stat. §137.100(10).

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer owners of solar energy systems.

C. QUALIFYING ACTIVITY. Taxpayer must own solar energy systems not held for resale.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the property tax due.
E. **Incentive Limits.**

F. **Incentive Timeframe.**

G. **Miscellaneous.**
30. Montana State Tax Incentives for Renewable Energy and Green Building

30.01 Montana State Income Tax Credit for Net Metering Energy Production


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations and individuals investing in commercial and net metering systems.

1. The tax credit is applied only against taxes due as a consequence of taxable or net income produced by one of the following: (1) a manufacturing plant that is located in Montana and that produces alternative energy generating equipment; (2) a new business facility or the expanded portion of an existing business facility for which the alternative energy generating equipment supplies, on a direct contract sales basis, the basic energy needed; or (3) the alternative energy generating equipment in which the investment was made, for the tax credit being claimed.

C. QUALIFYING ACTIVITY. Taxpayer must make commercial and net metering system investments of $5,000 or more. A net metering system is a facility for the production of electrical energy that: (a) uses as its fuel solar, wind, or hydroelectric; (b) has a generating capacity of not more than 50 kilowatts; (c) is located on the Taxpayer's premises; (d) operates in parallel with the utility's distribution facilities; and (e) is intended primarily to offset part or all of the Taxpayer's requirements for electricity.

D. INCENTIVE AMOUNTS. The tax credit amount is 35% of the cost of net metering system.

1. The cost of net metering system include only those expenditures that are associated with the purchase, installation, or upgrading of: (a) generating equipment; (b) safety devices and storage components; (c) transmission lines necessary to connect with existing transmission facilities; and (d) transmission lines necessary to connect directly to the purchaser of the electricity when no other transmission facilities are available.

2. The cost of net metering system must be reduced by the amount of any grants provided by the state or federal government.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit must be taken the year the net metering equipment is placed in service. Unused tax credit may be carried over for 7 years. Unused tax credit may be carried over 15 years for commercial system projects, 5 megawatts or larger in size, on a Montana Indian reservation that signs an employment agreement with the tribal government of the reservation.

G. MISCELLANEOUS. Taxpayer may not take other state energy or state investment tax benefits, or with the property tax exemption for non-fossil energy property.

30.02 Montana State Property Tax Abatement for Renewable Energy Production and Manufacturing Facilities


B. ELIGIBLE TAXPAYERS. The tax abatement is available to Taxpayer owners of renewable energy production and manufacturing facilities.

1. Taxpayers must be approved by the MT Department of Environmental Quality.

C. QUALIFYING ACTIVITY. Taxpayer must own new renewable energy production facilities, new renewable energy manufacturing facilities, and renewable energy research and development equipment. Qualifying renewable energy manufacturing facilities are those (1) that produce materials, components or systems to convert solar, wind, geothermal, biomass, biogas or waste heat resources into useful energy, and (2) whose annual production of renewable energy equipment makes up at least half of the facility's total production. Renewable energy is energy from solar, wind, geothermal, biomass, biogas, non petroleum-based fuel cells, and waste heat sources.

1. Qualifying renewable energy includes fuel cells and components of fuel cells that generate energy using non-fossil fuels.

2. Biomass is any renewable organic matter, including dedicated energy crops and trees, agricultural food and feed crops, agricultural crop wastes and residues, wood wastes and residues, aquatic plants, animal wastes, municipal wastes, and other organic waste materials.

3. Qualifying renewable energy research and development equipment is equipment used primarily for research and development of the efficient use of renewable energy sources.

D. INCENTIVE AMOUNTS. The tax abatement amount is 50% of the property tax due.

E. INCENTIVE LIMITS. The maximum tax abatement amount is the tax abatement amount for the first $1,000,000 of
qualifying renewable energy research and development equipment value.

F. INCENTIVE TIMEFRAME. The tax abatement is period is the construction period and the first 15 years after the facility commences operation, not to exceed 19 years.

G. MISCELLANEOUS.

30.03 Montana state corporate license tax credit for alternative renewable energy industries

A. GENERAL DESCRIPTION. Montana provides a corporate license tax credit in the amount of 1% of total wages paid to new employees in alternative renewable energy production industries. Mont. Code Ann. §15-31-124 et seq.; Mont. Admin. R. §42.4.1602 et seq.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations employing persons in industries producing energy by means of an alternative renewable energy source.

1. Taxpayer must be a new corporation engaging in manufacturing for the first time in Montana or an expanding corporation or expanding or diversifying a present operation to increase total full-time jobs by at least 30%.

C. QUALIFYING ACTIVITY. Taxpayer must employ persons in industry producing energy by means of an alternative renewable energy source. An alternative renewable energy source is a form of energy or matter, such as solar or wind energy, or methane from solid waste, that is capable of being converted into forms of energy useful to humanity, and the technology necessary to make this conversion, when the source is not exhaustible in terms of this planet and when the source or technology is not in general commercial use. Alternative renewable energy source include solar energy; wind energy; geothermal energy; conversion of biomass; fuel cells that do not require hydrocarbon fuel; small hydroelectric generators producing less than one megawatt; or methane from solid waste.

1. New employees are those who: (1) were not employed by the corporation within 5 years of expansion; and (2) are employed in the product's production or, effective January 17, 2008.

D. INCENTIVE AMOUNTS. The tax credit amount is 1% of total wages paid to new employees.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit period is 3 years. Excess tax credit may not be carried over.

G. MISCELLANEOUS.

30.04 Montana state personal income tax credit for energy conservation investments in a building


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer individuals making energy conservation investments in a residential building.

C. QUALIFYING ACTIVITY. Taxpayer must make energy conservation investments in a residential building.

D. INCENTIVE AMOUNTS. The tax credit amount is 25% of cost of energy conservation.

E. INCENTIVE LIMITS. The maximum tax credit is $500.

F. INCENTIVE TIMEFRAME. Excess tax credit may not be carried over.

G. MISCELLANEOUS.

30.05 Montana state property tax assessment for alternative renewable energy generating facilities

A. GENERAL DESCRIPTION. Montana provides property tax assessment to the amount of 50% of the value of alternative renewable energy generating facilities. Mont. Code Ann. §15-24-1402.

B. ELIGIBLE TAXPAYERS. The tax assessment exemption is available to Taxpayer owners of alternative renewable energy generating facility property.

1. Taxpayer must be certified by the governing body of the appropriate local taxing jurisdiction.

C. QUALIFYING ACTIVITY. Taxpayer must own alternative renewable energy generating facility property.

1. Qualifying generating plants are those producing 1 megawatt (MW) or more by means of an alternative renewable energy source.

D. INCENTIVE AMOUNTS. The tax assessment exemption amount is 50% of the property tax due, declining over 10-years.

E. INCENTIVE LIMITS.
F. **INCENTIVE TIMEFRAME.** The tax assessment exemption declines over a 10-year period.

G. **MISCELLANEOUS.** The tax assessment exemption may be recaptured if the ownership or use of the qualifying generating plants does not continue to meet applicable requirements.

### 30.06 Montana state property tax exemption for alternative renewable energy generating facilities

**A. GENERAL DESCRIPTION.** Montana provides a state property tax exemption in the amount of 100% for alternative renewable energy generating facilities. *Mont. Code Ann. §15-6-225.*

**B. ELIGIBLE TAXPAYERS.** The tax exemption is available to Taxpayer owners of alternative renewable energy generating facility property.

**C. QUALIFYING ACTIVITY.** Taxpayer must own alternative renewable energy generating facility property. Alternative renewable energy generating facility property include new electricity generating facilities built in Montana with a nameplate capacity less than 1 megawatt (MW) that use an alternative renewable energy source. Alternative renewable energy source includes energy such as solar energy, wind energy, geothermal energy, conversion of biomass, fuel cells that do not require hydrocarbon fuel, small hydroelectric generators producing less than 1 MW, and methane from solid waste that is used to generate useful energy such as electricity.

1. Qualifying alternative renewable energy generating facility includes any combination of a generator or generators, associated prime movers, and other associated machinery and equipment that are normally operated together to produce electric power, but does not include the owner's business improvements and personal property.

**D. INCENTIVE AMOUNTS.** The tax exemption amount is 100% of the property tax due.

**E. INCENTIVE LIMITS.**

**F. INCENTIVE TIMEFRAME.**

**G. MISCELLANEOUS.**

### 30.07 Montana state property tax exemption for renewable energy systems

**A. GENERAL DESCRIPTION.** Montana provides a property tax exemption in the amount of 100% of the tax on renewable energy systems. *Mont. Code Ann. §15-6-224; Mont. Code Ann. §15-32-102.*

**B. ELIGIBLE TAXPAYERS.** The tax exemption is available to Taxpayer owners of renewable energy systems.

**C. QUALIFYING ACTIVITY.** Taxpayer must own renewable energy systems. Renewable energy systems include solar photovoltaics, passive solar, wind, solid waste, decomposition of organic wastes, geothermal, fuel cells that do not require hydrocarbon fuel, small hydropower plants, and low-emission wood or biomass combustor systems.

**D. INCENTIVE AMOUNTS.** The tax exemption amount is 100% of the property tax due.

**E. INCENTIVE LIMITS.** The maximum tax exemption amounts are $20,000 for single-family residential dwellings and $100,000 for multifamily residential dwellings or a nonresidential structures.

**F. INCENTIVE TIMEFRAME.** The tax exemption period is 10 years.

**G. MISCELLANEOUS.**

### 30.08 Montana state corporate license or income tax credit for biodiesel blending and storage property

**A. GENERAL DESCRIPTION.** Montana provides a corporate license or income tax credit in the amount of 15% of the cost of biodiesel blending and storage property. *Mont. Code Ann. §15-32-703.*

**B. ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer corporations purchasing depreciable property used for storing or blending biodiesel with petroleum diesel for sale.

1. Taxpayer must be an owner of a business that blends biodiesel.

**C. QUALIFYING ACTIVITY.** Taxpayer must purchase depreciable property used for storing or blending biodiesel with petroleum diesel for sale.

1. Qualifying blended biodiesel must be made entirely from Montana–produced feedstocks.
2. Qualifying sales of biodiesel must be at least 2% of the taxpayer's total diesel sales by the end of the 3rd year.

**D. INCENTIVE AMOUNTS.** The tax credit amount is 15% of the cost of biodiesel blending and storage property.

1. Qualifying costs include those incurred in the 2 tax years before the taxpayer begins blending biodiesel fuel for sale or in any tax year in which the taxpayer is blending biodiesel fuel for sale.
E. INCENTIVE LIMITS. The maximum tax credit amounts are $52,500 for a distributor and $7,500 for an owner or operator of a motor fuel outlet.

F. INCENTIVE TIMEFRAME. Unused tax credit may be carried over 7 years.

G. MISCELLANEOUS. The tax credit does not reduce basis for any depreciation or amortization deduction for the investment or other tax incentive to which Taxpayer otherwise may be entitled. The tax credit may be recaptured if qualifying facility ceases blending of biodiesel with petroleum diesel for sale for a period of 12 continuous months within 5 years.

30.09 Montana state income tax credit for biodiesel facilities


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer purchasers depreciable property used for biodiesel production.

1. Taxpayer must be an owner of a business that crushes oilseed or that manufactures a product from crushed oilseed or biodiesel production.

C. QUALIFYING ACTIVITY. Taxpayer must purchase property that is used primarily for biodiesel production or crushing oilseed crops for biodiesel production. Biodiesel is a fuel produced from monoalkyl esters of long-chain fatty acids derived from vegetable oils, renewable lipids, animal fats, or any combination of those ingredients. The fuel must meet the requirements of ASTM D6751, also known as the Standard Specification for Biodiesel Fuel (B100) Blend Stock for Distillate Fuels, as adopted by the American society of testing and materials.

1. Qualifying facility must processes 51% or more of the oilseed crushed crop, as measured by weight, for biodiesel.

D. INCENTIVE AMOUNTS. The tax credit amount is 15% of the costs of depreciable property that is used primarily for crushing oilseed crops for biodiesel production.

1. Qualifying costs include those incurred in the 2 tax years before Taxpayer begins crushing oilseed or producing biodiesel or in any tax year in which Taxpayer is crushing oilseed or producing biodiesel.

E. INCENTIVE LIMITS. The maximum tax credit amount is $500,000 per facility.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2014. Unused tax credit may be carried over 7 years.

G. MISCELLANEOUS. The tax credit does not reduce basis for any depreciation or amortization deduction for the investment or other tax incentive to which Taxpayer otherwise may be entitled. The tax credit may be recaptured if qualifying facility ceases blending of biodiesel with petroleum diesel for sale for a period of 12 continuous months within 5 years.

30.10 Montana state corporate license tax credit for alternative fuel motor vehicle conversion

A. GENERAL DESCRIPTION. Montana provides a corporate license tax credit in the amount of 50% of the equipment and labor costs in the conversion of a motor vehicle to operate on alternative fuel. Mont. Code Ann. §15-30-2320; Mont. Code Ann. §15-31-137.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations converting motor vehicles to operate on alternative fuel.

1. Taxpayer small businesses (or a partnerships) must allocate the tax credit to shareholders (or partners) using the same proportion used to report the entity's income or loss for Montana income tax purposes.

C. QUALIFYING ACTIVITY. Taxpayer must convert motor vehicles to operate on alternative fuel. Alternative fuel is: (1) natural gas; (2) liquefied petroleum gas; (3) liquefied natural gas; (4) hydrogen; (5) electricity; or (6) any other fuel if at least 85% of the fuel is methanol, ethanol or other alcohol, ether, or any combination of them.

D. INCENTIVE AMOUNTS. The tax credit amount is 50% of the equipment and labor costs in the conversion of a motor vehicle.

E. INCENTIVE LIMITS. The maximum tax credit amount is $500 for converting motor vehicles with a gross weight of 10,000 lbs. or less and $1,000 for vehicles over 10,000 lbs. The maximum tax credit allowed to be claimed is Taxpayer's income tax liability.

F. INCENTIVE TIMEFRAME. The tax credit must be applied in the year the conversion is made. Unused tax credit may not be carried forward.

G. MISCELLANEOUS.

30.11 Montana state corporate income tax deduction for energy conservation capital investments

B. **ELIGIBLE TAXPAYERS.** The tax deduction is available to Taxpayer corporations making energy conservation capital investment in a building.

1. Taxpayer may not be primarily engaged in providing gas or electricity derived from gas extraction or hydroelectric development.

C. **QUALIFYING ACTIVITY.** Taxpayer must make energy conservation capital investments in a building. Energy conservation is reducing the waste or dissipation of energy or reducing the amount of energy necessary to accomplish a given quantity of work.

1. Energy conservation property does not include siding.

D. **INCENTIVE AMOUNTS.** For residential projects, the tax deduction amount is 100% of first $1,000 expended, smaller amounts for subsequent spending. For non-residential projects, the tax deduction amount is 100% of first $2,000 expended, smaller amounts for subsequent spending.

E. **INCENTIVE LIMITS.** The maximum tax deduction amounts are $1,800 for a residence and $3,600 for a non-residence.

F. **INCENTIVE TIMEFRAME.** Unused tax credit may not be carried forward.

G. **MISCELLANEOUS.**

### 30.12 Montana state personal tax credit for residential non-fossil form energy systems

A. **GENERAL DESCRIPTION.** Montana provides a personal income tax credit in the amount of 100% the cost of residential non-fossil form energy systems. *Mont. Code Ann. §15-32-201; Mont. Admin. R. 42.4.104.*

B. **ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer individuals installing and placing in service an energy system using a recognized non-fossil form of energy on their home.

C. **QUALIFYING ACTIVITY.** Taxpayer must install residential non-fossil form energy systems on their home. Residential non-fossil form energy systems include solar energy, including passive solar systems; wind; solid waste; the decomposition of organic wastes; geothermal; fuel cells that do not require hydrocarbon fuel; or an alternative energy system; a system that produces electric power from biomass or solid wood wastes; or a small system that uses water power by means of an impoundment that is not over 20 acres in surface area.

D. **INCENTIVE AMOUNTS.** The tax credit amount is 100% of cost of the residential non-fossil form energy systems.

E. **INCENTIVE LIMITS.** The maximum tax credit is $500.

F. **INCENTIVE TIMEFRAME.** Unused credit may be carried forward 4 years.

G. **MISCELLANEOUS.**

### 30.13 Montana state personal income tax credit for residential geothermal heating or cooling system

A. **GENERAL DESCRIPTION.** Montana provides a personal income tax credit in the amount of 100% the cost of residential geothermal heating or cooling system. *Mont. Code Ann. §15-32-115.*

B. **ELIGIBLE TAXPAYERS.** The tax credit is available to Taxpayer individuals installing geothermal heating or cooling systems in their new principal dwelling.

C. **QUALIFYING ACTIVITY.** Taxpayer must install a geothermal heating or cooling system in their new principal dwelling.

D. **INCENTIVE AMOUNTS.** The tax credit amount is 100% of the installation cost.

1. Installation costs include the cost of: (a) trenching, well drilling, casing, and downhole heat exchangers; (b) piping, control devices, and pumps that move heat from the earth to heat or cool the building; (c) ground source or ground coupled heat pumps; (d) liquid-to-air heat exchanger, ductwork, and fans installed with a ground heat well that pump heat from a well into a building; and (e) design and labor.

E. **INCENTIVE LIMITS.** The maximum tax credit is $1500.

F. **INCENTIVE TIMEFRAME.** Unused tax credit may be carried forward 7 years.

G. **MISCELLANEOUS.**

### 30.14 Montana state gasoline and vehicle fuels tax credit for production of ethanol for fuel

A. **GENERAL DESCRIPTION.** Montana provides an gasoline and vehicle fuels tax credit in the amount of $0.20 per gallon of ethanol fuel produced. *Mont. Code Ann. §15-70-502;
B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer producers of ethanol for fuel.

   1. Taxpayer must be certified by the MT Department of Transportation.

C. QUALIFYING ACTIVITY. Taxpayer must produce ethanol fuel 100% produced from Montana products. Ethanol fuel is ethanol blended with ethanol-blended gasoline.

D. INCENTIVE AMOUNTS. The tax credit amount is $0.20 per gallon of ethanol fuel produced.

E. INCENTIVE LIMITS. The maximum annual tax credit is $2 million. The statewide maximum annual tax credit is $6 million.

F. INCENTIVE TIMEFRAME. The tax credit period is 6 years.

G. MISCELLANEOUS.
31. Nebraska State Tax Incentives for Renewable Energy and Green Building

31.01 Nebraska state income tax credit for zero-emission facility

A. GENERAL DESCRIPTION. Nebraska provides an income tax credit in the amount of $0.001/kwh of electricity generated by new zero–emission facility from renewable energy. Neb. Rev. Stat. §77-27,235.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer owners of new zero–emission facilities.

1. Taxpayers receiving a sales tax exemption with regard to a C-BED or community–based energy development project for the new zero–emission facility are not eligible.

C. QUALIFYING ACTIVITY. Taxpayer must produce electricity generated by a new zero-emission facility. A new zero-emission facility is an electrical generating facility located in Nebraska that utilizes an eligible renewable resources as its fuel source. Eligible renewable resources are wind, moving water, solar, geothermal, fuel cell, methane gas, or photovoltaic technology.

1. Qualifying zero-emission facilities must not result in any pollution or emissions that are, or may be, harmful to the environment as certified by the NE Department of Environmental Quality.

D. INCENTIVE AMOUNTS. The tax credit amount is $0.00100 for each kilowatt-hour of electricity generated.

1. In 2010, the tax credit amount will be $0.00075 for each kilowatt-hour.
2. In 2013, the tax credit amount will be $0.00050 for each kilowatt-hour.

E. INCENTIVE LIMITS. The tax credit may be used to obtain a refund of state sales and use taxes. The statewide maximum annual tax credit amount is $750,000.

F. INCENTIVE TIMEFRAME. The tax credit period is 10 years. The tax credit expires December 31, 2017.

G. MISCELLANEOUS.

31.02 Nebraska state sales tax exemption for wind energy projects

A. GENERAL DESCRIPTION. Nebraska provides a sales tax exemption in the amount of 100% of the cost of wind energy project property. Neb. Rev. Stat. §77-2704.57; L.B. 916 (2008); LB 561 (2009).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer purchasers of wind community-based energy project property.

1. Eligible Taxpayer owners include:
   (i). a Nebraska resident;
   (ii). a limited liability company that is organized under the Limited Liability Company Act and that is entirely made up of members who are Nebraska residents;
   (iii). a Nebraska nonprofit corporation;
   (iv). an electric supplier, subject to a 15% limitation (25% for multiple electric suppliers) for a single C-BED project; or
   (v). a tribal council.

C. QUALIFYING ACTIVITY. Taxpayer must own and purchase property for a new wind community-based energy development. A wind community-based energy development is as a new wind energy project consisting of more than 2 turbines and with at least 33% of the gross power purchase agreement payments flowing to the qualifying owner.

1. Qualifying wind community-based energy development may consists of 1 or 2 turbines with at least 33% of the gross power purchase agreement payments flowing to a qualifying owner or local community.
2. Qualifying wind community-based energy development must be certified by tribal council or county board.
3. Qualifying gross power purchase agreement payments are reduced by the debt financing payments.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of sales tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

31.03 Nebraska state income tax credit for biodiesel facility investment

A. GENERAL DESCRIPTION. Nebraska provides an income tax credit over 4 years in the amount of 30% of the amount invested in a biodiesel facility. Neb. Rev. Stat. §77-27,236.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer investors in biodiesel facilities.

1. At least 51% of the facility's ownership interest must be held by Nebraska individuals.
C. QUALIFYING ACTIVITY. Taxpayer must invest in a biodiesel facility producing B100 biodiesel. A biodiesel facility is a plant or facility related to the processing, marketing, or distribution of biodiesel. B100 biodiesel is pure biodiesel containing mono-alkyl esters of long chain fatty acids derived from vegetable oils or animal fats, designated as B100.

D. INCENTIVE AMOUNTS. The tax credit amount is 30% of the amount invested in a biodiesel facility.

E. INCENTIVE LIMITS. The maximum cumulative tax credit amount is $250,000 per taxpayer. The maximum tax credit allowed to be claimed is 50% of Taxpayer's tax liability.

F. INCENTIVE TIMEFRAME. The tax credit must be taken over 4 years. Taxpayer may claim no more than 10% of the tax credit in either of the first 2 taxable years, and no more than 50% of the tax credit may be taken in each subsequent year. The tax credit expires on December 31, 2014. Excess tax credit may be carried forward 15 years.

G. MISCELLANEOUS.

31.04 Nebraska state sales tax exemption for biofuel for generating electricity

A. GENERAL DESCRIPTION. Nebraska provides a sales tax exemption in the amount of 100% of the cost of wood and corn used as a fuel source for generating electricity. Neb. Rev. Stat. §77-2704.13; Rev. Ruling 01-10-1.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer purchasers of wood and corn used as a fuel source for generating electricity.

1. Taxpayer must be certified by the NE Department of Revenue.

C. QUALIFYING ACTIVITY. Taxpayer must use more than 50% of the amount purchased directly in the generation of electricity.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of sales tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

31.05 Nebraska state property tax exemption for wind energy equipment

A. GENERAL DESCRIPTION. Nebraska provides a property tax exemption in the amount of 100% of the tax due on wind energy equipment. Neb. Rev. Stat. §77-105.10; L.B. 1048 (2010).

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer owners of wind energy equipment.

C. QUALIFYING ACTIVITY. Taxpayer must own wind energy equipment. Wind energy equipment includes wind turbines, rotors and blades, towers, trackers, generating equipment, transmission components, substations, supporting structures or racks, inverters, and other system components such as wiring, control systems, switchgears, and generator step-up transformers.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of property tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

31.06 Nebraska state tax benefits for renewable energy production

A. GENERAL DESCRIPTION. Nebraska provides a sales tax exemption in the amount of 100% of the sales tax due on renewable energy production equipment, a property tax exemption in the amount of 100% of the property tax due on renewable energy production projects, a tax credit in the amount of 3-15% of qualified investments and a tax credit in the amount of 3-6% of average wage of new employees. Neb. Rev. Stat. §77-5715.3; L.B. 104 (2013).

B. ELIGIBLE TAXPAYERS. The tax benefits are available to Taxpayer owners of renewable energy production equipment and projects.

1. Taxpayer must be certified by the NE Tax Commissioner.

2. Taxpayer flow-through entities may be distribute the tax credit to members, partners, or shareholders in the same manner as income.

3. Tax incentives previously allowed and the future allowance of incentives may be transferred when a qualified project is transferred in its entirety by sale or lease to another taxpayer or in an acquisition of assets.

C. QUALIFYING ACTIVITY. Taxpayer must own renewable energy production equipment and projects that employ qualified new employees. Renewable energy production is production of electricity by using one or more sources of renewable energy to produce electricity for sale. Renewable energy includes, but is not limited to, wind, solar, geothermal, hydroelectric, biomass, and transmutation of elements.
1. Taxpayer must make an investment in qualified property of at least $20 million.
2. The average wage of qualified new employees must be 60-125% of the state average annual wage for the year of application

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of sales tax due, 100% of property tax due, 3-15% of qualified investments and 3-6% of average wage of new employees.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. Unused tax credits may be carried over for 9-14 years.

G. MISCELLANEOUS. If Taxpayer fails to meet the required levels of employment or investment for the applicable project by the end of the 4th or 6th year, depending on the project tier, all or a portion of the incentives shall be recaptured or disallowed.
32. Nevada State Tax Incentives for Renewable Energy and Green Building

32.01 Nevada state sales tax abatement for renewable energy technologies

A. GENERAL DESCRIPTION. Nevada provides a sales tax abatement in the amount of 100% of the tax above 0.6% on renewable energy technologies. Nev. Rev. Stat. §701A.230; Nev. Rev. Stat. §701A.360; AB 522.

B. ELIGIBLE TAXPAYERS. The tax abatement is available to Taxpayer businesses purchasing renewable energy production facility property.

1. Taxpayer must be certified by the NV Office of Energy.

C. QUALIFYING ACTIVITY. Taxpayer must own a renewable energy production facility and purchase renewable energy technologies. Renewable energy production facilities are real and personal property used to generate electricity from renewable energy resources including solar, wind, biomass, fuel cells, geothermal or hydro.

1. Renewable energy production facilities do not include government-leased or residential property.
2. Renewable energy production facilities must have a capacity of at least 10 megawatts (MW).
3. Qualifying solar energy facilities must generate at least 25,840,000 British thermal units of process heat per hour.
4. Biomass is organic matter that is available on a renewable basis, including, without limitation, agricultural crops and agricultural wastes and residues; wood and wood wastes and residues; animal wastes; municipal wastes; and aquatic plants.
5. Renewable energy production facilities must meet certain job creation requirements including: (1) employing a certain number of full-time employees during construction, a percentage of whom must be Nevada residents; (2) ensuring that the hourly wage paid to the facility's employees and construction workers is a certain percentage higher than the average statewide hourly wage; (3) making a capital investment of a specified amount in the state of Nevada; and (4) providing the construction workers with health insurance, which includes coverage for the worker's dependents.

D. INCENTIVE AMOUNTS. The tax abatement amount is 100% sales taxes paid in excess of 0.6%. Effective July 1, 2011 the tax abatement amount is 100% sales taxes paid in excess of 0.25%.

E. INCENTIVE LIMITS. The maximum tax abatement amount is an abatement to 0.6% minimum sales tax.

F. INCENTIVE TIMEFRAME. The tax abatement period is 3 years. The tax abatement expires June 30, 2049.

G. MISCELLANEOUS.

32.02 Nevada state property tax abatement for renewable energy production facilities


B. ELIGIBLE TAXPAYERS. The tax abatement is available to Taxpayer businesses owning renewable energy production facilities.

1. Taxpayer must be certified by the NV Office of Energy.

C. QUALIFYING ACTIVITY. Taxpayer must own a renewable energy production facility. Renewable energy production facilities are real and personal property used to generate electricity from renewable energy resources including solar, wind, biomass, fuel cells, geothermal or hydro.

1. Renewable energy production facilities do not include government-leased or residential property.
2. Renewable energy production facilities must have a capacity of at least 10 megawatts (MW).
3. Qualifying solar energy facilities must generate at least 25,840,000 British thermal units of process heat per hour.
4. Biomass is organic matter that is available on a renewable basis, including, without limitation, agricultural crops and agricultural wastes and residues; wood and wood wastes and residues; animal wastes; municipal wastes; and aquatic plants.
5. Renewable energy production facilities must meet certain job creation requirements including: (1) employing a certain number of full-time employees during construction, a percentage of whom must be Nevada residents; (2) ensuring that the hourly wage paid to the facility's employees and construction workers is a certain percentage higher than the average statewide hourly wage; (3) making a capital investment of a specified amount in the state of Nevada; and (4) providing the construction workers with health insurance, which includes coverage for the worker's dependents.

D. INCENTIVE AMOUNTS. The tax abatement amount is 55% of the property tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax abatement period is 20 years. The tax abatement expires June 30, 2049.
### 32.03 Nevada state property tax exemption for renewable energy systems

**A. GENERAL DESCRIPTION.** Nevada provides a property tax exemption in the amount of 100% of the tax on renewable energy systems. *Nev. Rev. Stat. §701A.200.*

**B. ELIGIBLE TAXPAYERS.** The tax exemption is available to Taxpayer owners of renewable energy systems installed in any residential, commercial or industrial building.

**C. QUALIFYING ACTIVITY.** Taxpayer must own renewable energy systems. Renewable energy systems include solar, wind, geothermal, solid waste and hydroelectric systems used to heat or cool a building, heat or cool water used by a building, or generate electricity used by the building.

1. Renewable energy systems may installed in any residential, commercial or industrial building.

**D. INCENTIVE AMOUNTS.** The tax exemption amount is 100% of the property tax due.

**E. INCENTIVE LIMITS.**

**F. INCENTIVE TIMEFRAME.**

**G. MISCELLANEOUS.** Taxpayer may not claim another state tax abatement or exemption for the same commercial or industrial building.

### 32.04 Nevada state property tax financing option for renewable energy and energy efficient technologies

**A. GENERAL DESCRIPTION.** Nevada provides a property tax financing option for municipalities for renewable energy and energy efficient technologies. *Nev. Rev. Stat. §271.010 et seq.; SB 358.*

**B. ELIGIBLE TAXPAYERS.** The tax financing is available to Taxpayer owners financing renewable energy and energy efficient technologies.

**C. QUALIFYING ACTIVITY.** Taxpayer must own and finance renewable energy and energy efficient technologies.

**D. INCENTIVE AMOUNTS.** The tax financing amount varies by local jurisdiction.

**E. INCENTIVE LIMITS.**

**F. INCENTIVE TIMEFRAME.**

### 32.05 Nevada state property tax abatement for LEED certified energy efficient green buildings

**A. GENERAL DESCRIPTION.** Nevada provides a property tax abatement in amounts ranging from 25-35% of the tax on LEED certified energy efficient green buildings. *Nev. Rev. Stat. §701A.110; Adopted Regulation R116-07.*

**B. ELIGIBLE TAXPAYERS.** The tax abatement is available to Taxpayer owners of LEED certified energy efficient green buildings.

1. Taxpayer must be certified by the NV Office of Energy.

**C. QUALIFYING ACTIVITY.** Taxpayer must own non-residential or multi-family residential buildings earning either Silver, Gold or Platinum certification under the LEED Green Building Rating System. Qualifying LEED Silver buildings must earn at least 3 points for energy conservation. Qualifying LEED Gold buildings must earn at least 5 points for energy conservation. Qualifying LEED Platinum buildings must earn at least 8 point energy conservation.

1. Qualifying buildings may not receive funding from any governmental entity in Nevada for the acquisition, design or construction of the building.

**D. INCENTIVE AMOUNTS.** For LEED Silver buildings, the tax abatement amount is 25% reduction of the property tax payable each year. For LEED Gold buildings, the tax abatement amount is 30% reduction of the property tax payable each year. For LEED Platinum buildings, the tax abatement amount is 35% reduction of the property tax payable each year.

**E. INCENTIVE LIMITS.**

**F. INCENTIVE TIMEFRAME.** The tax abatement period is 10 years. Taxpayer must provide LEED certification by 48 months after applying for the partial abatement.

**G. MISCELLANEOUS.**
35. New Mexico State Tax Incentives for Renewable Energy and Green Building

35.01 New Mexico state income tax credit for advanced energy systems


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations or individuals developing and constructing qualifying advanced energy system generating facilities.

1. Taxpayer must be certified by the NM Environment Department.
2. Taxpayer allocatees owning at least 5% interest in a qualifying generating facility may be allocated the right to claim the tax credit without regard to the Taxpayer's relative interest in the qualifying generating facility if the business entity making the allocation provides notice to the NM Environment Department of the allocation and the Taxpayer's interest in the qualifying generating facility.

C. QUALIFYING ACTIVITY. Taxpayer must develop and construct advanced energy system generating facilities. Advanced energy system generating facilities include (a) a solar thermal electric generating facility and associated renewable energy storage facility; (b) a solar photovoltaic electric generating facility and associated renewable energy storage facility; (c) a geothermal electric generating facility; (d) a recycled energy project; and (e) a new or re-powered coal-based electric generating facility and an associated coal gasification facility.

1. Qualifying solar photovoltaic and geothermal electric generating facilities must have a nameplate capacity of at least 1 megawatt.
2. Qualifying generating facilities must not exceed 700 net megawatts name-plate capacity.
3. Qualifying generating facilities must emit the lesser of: (1) what is achievable with the best available control technology; or (2) 35 thousandths pound per million British thermal units of sulfur dioxide, 25 thousandths pound per million British thermal units of oxides of nitrogen and 1 hundredth pound per million British thermal units of total particulates in the flue gas.
4. Qualifying generating facilities must remove the greater of: (1) what is achievable with the best available control technology; or (2) 90% of the mercury from the input fuel.
5. Qualifying generating facilities must capture and sequester or control carbon dioxide emissions so that by the later of January 1, 2017 or 18 months after the commercial operation date, no more than 1,100 pounds per megawatt-hour of carbon dioxide is emitted into the atmosphere.

D. INCENTIVE AMOUNTS. The tax credit amount is 6% of development and construction costs of advanced energy system generating facilities.

1. Costs of advanced energy system generating facilities include expenditures for the development and construction of a qualifying generating facility, including permitting; site characterization and assessment; engineering; design; carbon dioxide capture, treatment, compression, transportation and sequestration; site and equipment acquisition; and fuel supply development used directly and exclusively in a qualifying generating facility.

E. INCENTIVE LIMITS. The maximum cumulative tax credit amount is $60 million per qualifying generating facility.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2015. Unused tax credit may be carried forward 10 years.

G. MISCELLANEOUS. Taxpayer may apply the tax credit against any combination of the eligible taxes.

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35.02 New Mexico state income tax credit for renewable energy production

A. GENERAL DESCRIPTION. New Mexico provides a corporate or personal income tax credit in amounts ranging from $0.010-$0.027/kWh of renewable energy production. N.M. Stat. §7-2A-19; N.M. Admin. Code §3.13.19

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations or individuals taxpayers owning and operating renewable energy production facilities.

1. Taxpayer must be certified by the NM Environment Department.
2. Taxpayer allocatees owning at least 5% interest in a qualifying generating facility may be allocated the right to claim the tax credit without regard to the Taxpayer's relative interest in the qualifying generating facility if the business entity making the allocation provides notice to the NM Environment Department of the allocation and the Taxpayer's interest in the qualifying generating facility.

C. QUALIFYING ACTIVITY. Taxpayer must own and operate a renewable energy production facility. A renewable energy production facility is a facility with at least 1 megawatt generating capacity located in New Mexico that produces electricity using a qualifying energy resource and sells that electricity to an unrelated person. Qualifying energy resource
is a resource that generates electrical energy by means of a fluidized bed technology or similar low-emissions technology or a zero-emissions generation technology that has substantial long-term production potential and that uses solar light; solar heat; wind; or biomass.

D. INCENTIVE AMOUNTS. For wind and biomass facilities, the tax credit amount is $0.010/kWh over 10 years. For solar facilities, the tax credit amount is $0.027/kWh annual average over 10 years.

E. INCENTIVE LIMITS. The maximum cumulative tax credit amount is the tax credit for 2,000,000 MWh plus an additional 500,000 MWh for solar electric. The maximum tax credit amount for wind and biomass is the tax credit for 400,000 MWh annually for 10 years. The maximum tax credit amount for solar electric is the tax credit for 200,000 MWh annually for 10 years.

F. INCENTIVE TIMEFRAME. The tax credit period is 10 years. The tax credit expires December 31, 2017. Unused tax credit may be carried forward 5 years.

G. MISCELLANEOUS.

35.03 New Mexico state income tax credit for alternative energy product manufacturing

A. GENERAL DESCRIPTION. New Mexico provides an income tax credit in the amount of 5% of the cost of alternative energy product manufacturing. N.M. Stat. §7-9J-1 et seq.; N.M. Admin. Code §3.13.7.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer manufacturers of alternative energy products and components. Taxpayers may use the tax credit against the combined tax liability, which is the total liability for the reporting period for the gross receipts, compensating tax, and withholding tax.

1. Taxpayer must be certified by the NM Taxation and Revenue Department.

C. QUALIFYING ACTIVITY. Taxpayer must manufacture alternative energy products and components. Alternative energy products and components include renewable energy systems, fuel cell systems, and electric and hybrid-electric vehicles. A renewable energy system is a system using only renewable energy to produce hydrogen or to generate electricity, including related cogeneration systems that create mechanical energy or that produce heat or steam for space or water heating and agricultural or small industrial processes and includes: (1) photovoltaic energy systems; (2) solar-thermal energy systems; (3) biomass energy systems; (4) wind energy systems; (5) hydrogen production systems; or (6) battery cell energy systems.

1. Qualifying manufacturing must employ a number of full-time employees equal to 1 full-time employee in addition to the number of full-time employees employed 1 year prior to the day on which Taxpayer applies for the tax credit for every: (a) $500,000, or a portion of that amount, of qualifying expenditures claimed by Taxpayer in a taxable year in the same claim, up to a value of $30 million; and (b) $1 million, or a portion of that amount, in value of qualifying expenditures over $30 million claimed by Taxpayer in a taxable year in the same claim.

D. INCENTIVE AMOUNTS. The tax credit amount is 5% of the cost of alternative energy products and components.

1. The cost of alternative energy products and components include parts, assembly of parts, materials, ingredients or supplies that are incorporated directly into end-use products.

2. The tax credit amount must be approved by the NM Taxation and Revenue Department.

3. Qualifying manufacturing must employ a number of full-time employees equal to 1 full-time employee in addition to the number of full-time employees employed 1 year prior to the day on which Taxpayer applies for the tax credit for every: (a) $30 million, or a portion of that amount, in value of qualifying expenditures claimed by Taxpayer in a taxable year in the same claim, up to a value of $30 million; and (b) $1 million, or a portion of that amount, in value of qualifying expenditures over $30 million claimed by Taxpayer in a taxable year in the same claim.

D. INCENTIVE AMOUNTS. The tax credit amount is $0.010/kWh over 10 years. For solar facilities, the tax credit amount is $0.027/kWh annual average over 10 years.

E. INCENTIVE LIMITS. The maximum cumulative tax credit amount is the tax credit for 2,000,000 MWh plus an additional 500,000 MWh for solar electric. The maximum tax credit amount for wind and biomass is the tax credit for 400,000 MWh annually for 10 years. The maximum tax credit amount for solar electric is the tax credit for 200,000 MWh annually for 10 years.

F. INCENTIVE TIMEFRAME. The tax credit period is 10 years. The tax credit expires December 31, 2017. Unused tax credit may be carried forward 5 years.

G. MISCELLANEOUS. The tax credit may be recaptured if Taxpayer or a successor in the business of Taxpayer ceases operations at a facility in New Mexico for at least 180 consecutive days within a 2-year period after Taxpayer has claimed an alternative energy product manufacturers tax credit.

35.04 New Mexico state property tax financing option for renewable-energy technologies

A. GENERAL DESCRIPTION. New Mexico provides a property tax financing option for municipalities for renewable-energy technologies. S.B. 647 (2009); H.B. 233 (2010).

B. ELIGIBLE TAXPAYERS. The tax financing is available to Taxpayer owners financing renewable energy improvement on residential or commercial property.

C. QUALIFYING ACTIVITY. Taxpayer must Renewable energy improvement is a photovoltaic, solar thermal, geothermal or wind energy system permanently installed on real property.

D. INCENTIVE AMOUNTS. The tax financing amount varies by local jurisdiction.

E. INCENTIVE LIMITS. The maximum tax financing amount is 40% of the assessed value of the property.

F. INCENTIVE TIMEFRAME.
G. MISCELLANEOUS. Solar energy system installations are excluded from the definition of physical improvements that would trigger a revaluation of a property.

35.05 New Mexico state gross receipts tax deduction for sales and installation of solar systems

A. GENERAL DESCRIPTION. New Mexico provides a gross receipts tax deduction in the amount of 100% of the tax on sales and installation of solar systems. N.M. Stat. §7-9-112; N.M. Stat. §7-9-79.3; N.M. Admin. Code §3.2.247

B. ELIGIBLE TAXPAYERS. The tax deduction is available to Taxpayers selling or installing solar energy system.

C. QUALIFYING ACTIVITY. Taxpayer must sell or install solar energy systems. A solar energy system is an installation that is used to provide space heat, hot water or electricity to the property in which it is installed and is an installation that utilizes solar panels that are not also windows, including the solar panels and all equipment necessary for the installation and operation of the solar panels.

1. Solar energy systems include dark colored water tanks exposed to sunlight and a non-vented trombe wall, and all equipment necessary for the installation and operation of the above.

D. INCENTIVE AMOUNTS. The tax deduction amount is 100% of gross receipts.

E. INCENTIVE LIMITS.


G. MISCELLANEOUS.

35.06 New Mexico state income tax credit for solar thermal energy or photovoltaic systems

A. GENERAL DESCRIPTION. New Mexico provides an income tax credit in the amount of 10% of the cost of a solar thermal energy or a photovoltaic system in a residence, business or agricultural enterprise. N.M. Stat. §7-2-18.14; N.M. Admin. Code §3.3.28.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer purchasers and installers of solar thermal energy or a photovoltaic systems.

C. QUALIFYING ACTIVITY. Taxpayer must purchase and install solar thermal energy or a photovoltaic system in a residence, business or agricultural enterprise. A solar thermal system is an energy system that collects or absorbs solar energy for conversion into heat for space heating, space cooling or water heating. A photovoltaic system is an energy system that collects or absorbs sunlight for conversion into electricity.

1. Qualifying systems must be certified by the NM Energy, Minerals and Natural Resources Department.
2. Qualifying systems must include a minimum two year warranty on parts, equipment and labor.
3. Qualifying systems do not include a heating system for a swimming pool or a hot tub or a commercial or industrial photovoltaic system on a farm or ranch that is not connected to an electric utility transmission or distribution system.
4. Qualifying residence, business or agricultural enterprise may be rented to another entity.

D. INCENTIVE AMOUNTS. The tax credit amount is 10% of the cost of a solar thermal energy or a photovoltaic system.

E. INCENTIVE LIMITS. The maximum tax credit amount is $9,000. The statewide maximum annual credit amount is $2 million for solar thermal systems and $3 million for photovoltaic systems.

F. INCENTIVE TIMEFRAME. Unused tax credit may be carried forward 10 years.

G. MISCELLANEOUS.

35.07 New Mexico state gross receipts tax deduction for wind energy generation equipment

A. GENERAL DESCRIPTION. New Mexico provides a gross receipts tax deduction in the amount of 100% of the tax on wind energy generation equipment sold to government units. N.M. Stat. §7-9-54.3

B. ELIGIBLE TAXPAYERS. The tax deduction is available to Taxpayers selling wind energy generation equipment sold to government units.

C. QUALIFYING ACTIVITY. Taxpayer must sell of wind energy generation equipment to government units. Wind energy generation equipment includes wind generation nacelles, rotors or related equipment.

1. Government units include the United States or New Mexico or any governmental unit or subdivision, agency, department or instrumentality thereof.

D. INCENTIVE AMOUNTS. The tax deduction amount is 100% of gross receipts.

E. INCENTIVE LIMITS.
New Mexico state income tax credit for geothermal systems

A. General Description. New Mexico provides an income tax credit in the amount of 30% of the purchase and installation costs of geothermal systems. N.M. Stat. §7-2-18.24; N.M. Stat. Ann. § 7-2A-24; Regs. §§ 3.4.19.1 to -.14.

B. Eligible Taxpayers. The tax credit is available to Taxpayer purchasing and installing geothermal systems.

C. Qualifying Activity. Taxpayer must purchase and install geothermal systems. Geothermal systems are ground-coupled heat pumps. Geothermal ground-coupled heat pump is a reversible refrigerator device that provides space heating, space cooling, domestic hot water, processed hot water, processed chilled water or any other application where hot air, cool air, hot water or chilled water is required and that utilizes ground water or water circulating through pipes buried in the ground as a condenser in the cooling mode and an evaporator in the heating mode.

1. Geothermal systems must
   (i). be made of new equipment, components, and materials;
   (ii). have a minimum two-year warranty;
   (iii). be a complete system; and
   (iv). have a minimum one-ton system size.

2. Geothermal systems must be certified by the NV Energy, Minerals, and National Resources Department. Taxpayer must provide the following information
   (i). a copy of the most recent property tax bill for the property where the system is located,
   (ii). a copy of the invoice of itemized equipment and labor costs,
   (iii). a copy of the system's design schematic and technical specifications,
   (iv). a photograph of the system after installation is completed, and
   (v). information about whether the system was installed using vertical or horizontal boreholes.

D. Incentive Amounts. The tax credit amount is 30% of the purchase and installation costs of the geothermal system.

E. Incentive Limits. The annual maximum tax credit amount is $9,000. The statewide annual aggregate tax credit amount is $2 million.

F. Incentive Timeframe. The tax credit expires December 31, 2020. Unused tax credit may be carried forward 10 years.

G. Miscellaneous.

New Mexico state use tax deduction for biomass equipment and materials

A. General Description. New Mexico provides a use tax deduction in the amount of 100% of the tax on biomass equipment and materials. N.M. Stat. §7-9-98.

B. Eligible Taxpayers. The tax deduction is available to Taxpayers purchasing biomass equipment and materials.

C. Qualifying Activity. Taxpayer must purchase biomass equipment or biomass materials used for the processing of biopower, biofuels or biobased products. Biomass material is organic material that is available on a renewable or recurring basis, including: (a) forest-related materials, including mill residues, logging residues, forest thinnings, slash, brush, low commercial value materials or undesirable species, salt cedar and other phreatophyte or woody vegetation removed from river basins or watersheds and woody material harvested for the purpose of forest fire fuel reduction or forest health and watershed improvement; (b) agricultural-related materials, including orchard trees, vineyard, grain or crop residues, including straws and stover, aquatic plants and agricultural processed co-products and waste products, including fats, oils, greases, whey and lactose; (c) animal waste, including manure and slaughterhouse and other processing waste; (d) solid woody waste materials, including landscape or right-of-way tree trimmings, range land maintenance residues, waste pallets, crates and manufacturing, construction and demolition wood wastes, excluding pressure-treated, chemically treated or painted wood wastes and wood contaminated with plastic; (e) crops and trees planted for the purpose of being used to produce energy; (f) landfill gas, wastewater treatment gas and biosolids, including organic waste byproducts generated during the wastewater treatment process; and (g) segregated municipal solid waste, excluding tires and medical and hazardous waste.

D. Incentive Amounts. The tax deduction amount is 100% of the use tax paid.

E. Incentive Limits.

F. Incentive Timeframe.

G. Miscellaneous.

New Mexico state corporate income tax credit for blended biodiesel fuel

A. General Description. New Mexico provides a corporate income tax credit in the amount of $0.03 per gallon

F. Incentive Timeframe. The tax credit expires December 31, 2020. Unused tax credit may be carried forward 10 years.

G. Miscellaneous.
of blended biodiesel fuel taxed under the special fuel excise tax. N.M. Stat. §7-16A. N.M. Stat. §7-2A-23.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations liable for payment of the special fuel excise tax.

C. QUALIFYING ACTIVITY. Taxpayer must pay special fuel excise tax on blended biodiesel fuel. Blended biodiesel fuel is a diesel fuel that contains at least 2% biodiesel. Biodiesel is renewable, biodegradable, monoalkyl ester combustible liquid fuel that is derived from agricultural plant oils or animal fats and that meets American society for testing and materials specifications for biodiesel, B100 or B99 blend stock for distillate fuels.

D. INCENTIVE AMOUNTS. The tax credit amount is $0.03 per gallon of blended biodiesel fuel taxed under the special fuel excise tax.

   1. In 2011, the tax credit amount is $0.02 per gallon.
   2. In 2012, the tax credit amount is $0.01 per gallon.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2012.

G. MISCELLANEOUS. Taxpayer may not claim a tax credit under the Income Tax Act or NMSA 1978 §7-16A-13.

35.11 New Mexico state income tax credit for biodiesel blending facilities

A. GENERAL DESCRIPTION. New Mexico provides an income tax credit in the amount of 30% of the cost of biodiesel blending facilities. N.M. Stat. §7-9-79.2; N.M. Admin. Code §3.13.21.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayers installing biodiesel blending equipment in property owned by the Taxpayer.

   1. Taxpayer must be operator of a refinery in New Mexico, blends special fuel in New Mexico, or owns special fuel stored at a pipeline terminal in New Mexico.
   2. Taxpayer must be certified by the NM Energy, Minerals and Revenue Department.

C. QUALIFYING ACTIVITY. Taxpayer must install biodiesel blending equipment in property owned by the taxpayer. Biodiesel blending equipment is equipment necessary for the process of blending biodiesel with diesel fuel to produce blended biodiesel fuel. Biodiesel is renewable, biodegradable, monoalkyl ester combustible liquid fuel that is derived from agricultural plant oils or animal fats and that meets American society for testing and materials D 6751 standard specification for biodiesel B100 blend stock for distillate fuels.

   1. Taxpayer must complete at least 180 days of availability of the facility within the first 365 days after the issuance of the certificate of eligibility.

D. INCENTIVE AMOUNTS. The tax credit amount is 30% of the cost of biodiesel blending facilities.

E. INCENTIVE LIMITS. The maximum tax credit amount is $50,000 per facility. The statewide maximum cumulative tax credit amount is $1 million.

F. INCENTIVE TIMEFRAME. Taxpayer must apply for the tax credit no later than 90 days before the end of the year for which Taxpayer seeks the tax credit. Unused tax credit may be carried forward 4 years.

G. MISCELLANEOUS.

35.12 New Mexico state income tax credit for LEED certified green buildings

A. GENERAL DESCRIPTION. New Mexico provides a corporate or personal income tax credit in amounts ranging from $0.30-9.00/SF of LEED certified green buildings. N.M. Stat. §7-2A-21; N.M. Admin. Code §3.4.17.7; (S.B. 14, 2013).

B. ELIGIBLE TAXPAYERS. The tax credit is available to corporate and personal taxpayers owning LEED certified commercial and residential buildings.

   1. Taxpayer must obtain a certificate of eligibility from the NV Energy, Minerals and Natural Resources Department after the building project has been completed.
   2. Taxpayer may transfer the tax credit to other taxpayers. The parties to transfer transaction must notify the NV Energy, Minerals and Natural Resources Department of the sale, exchange or transfer within 10 days of the sale, exchange or transfer.
   3. For residential projects, Taxpayer may be a building owner who is: the owner of the sustainable residential building at the time the certification level for the building is awarded; or the subsequent purchaser of a sustainable residential building with respect to which no tax credit has been previously claimed.

C. QUALIFYING ACTIVITY. Taxpayer must own LEED certified sustainable residential and commercial buildings.

   1. Sustainable commercial building is a building that has been registered and certified under the LEED-NC, LEED-EB, LEED-CS or LEED-CI rating system and that: (1) is certified by the US Green Building council at LEED-Silver or higher; (2)
achieves any prerequisite for and at least one point related to commissioning under LEED "energy and atmosphere", if included in the applicable rating system; and (3) has reduced energy consumption, as follows: (a) through 2011, a 50% energy reduction will be required based on the national average for that building type as published by the US Department of Energy; and beginning January 1, 2012, a 60% energy reduction will be required based on the national average for that building type as published by the US Department of Energy; and (b) is substantiated by the US Environmental Protection Agency target finder energy performance results form, dated no sooner than the schematic design phase of development.

2. Sustainable residential building is:
   (i). a building used as a single-family residence as registered and certified under the build green New Mexico or LEED-H rating systems that: (1) is certified by the US Green Building Council as LEED-H silver or higher or by Build Green New Mexico as gold or higher; and (2) has achieved a home energy rating system index of 60 or lower as developed by the residential energy services network;
   (ii). a building used as multi-family dwelling units, as registered and certified under the LEED-H rating system that: (1) is certified by the United States Green Building Council as LEED-H silver or higher or by Build Green New Mexico as gold or higher; and (2) has achieved a home energy rating system index of sixty or lower as developed by the residential energy services network; or
   (iii). manufactured housing as defined by the US Department of Housing and Urban Development that is ENERGY STAR-qualifying by the United States environmental protection agency.

D. INCENTIVE AMOUNTS. The tax credit amount is based on LEED rating level and qualifying occupied square footage. Qualifying occupied square footage is the occupied spaces of the building as determined by the U.S. Green Building Council for those buildings obtaining LEED certification; the administrators of the build green New Mexico rating system for those homes obtaining Build Green New Mexico certification; and the U.S. EPA for ENERGY STAR-certified manufactured homes.

1. For commercial LEED-NC Silver, $3.50/SF for the first 10,000 SF, $1.75/SF for the next 40,000 SF, and $0.70/SF over 50,000 SF. For commercial LEED-NC Gold, $4.75/SF for the first 10,000 SF, $2.00/SF for the next 40,000 SF, and $1.00/SF over 50,000 SF. For commercial LEED-NC Platinum, $6.25/SF for the first 10,000 SF, $3.25/SF for the next 40,000 SF, and $2.00/SF over 50,000 SF. For commercial LEED-EB/CS Silver, $3.35/SF for the first 10,000 SF, $1.25/SF for the next 40,000 SF, and $0.50/SF over 50,000 SF. For commercial LEED-EB/CS Gold, $3.35/SF for the first 10,000 SF, $1.40/SF for the next 40,000 SF, and $0.70/SF over 50,000 SF. For commercial LEED-EB/CS Platinum, $4.40/SF for the first 10,000 SF, $2.30/SF for the next 40,000 SF, and $1.40/SF over 50,000 SF. For commercial LEED-Cl Silver, $1.40/SF for the first 10,000 SF, $0.70/SF for the next 40,000 SF, and $0.30/SF over 50,000 SF. For commercial LEED-Cl Gold, $1.90/SF for the first 10,000 SF, $0.80/SF for the next 40,000 SF, and $0.40/SF over 50,000 SF. For commercial LEED-Cl Platinum, $2.50/SF for the first 10,000 SF, $1.30/SF for the next 40,000 SF, and $0.80/SF over 50,000 SF.

2. For residential LEED-H Silver, $5.00/SF for the first 2,000 SF and $2.50/SF for the next 1,000 SF rated Green NM Silver. For residential LEED-H Gold, $6.85/SF for the first 2,000 SF and $3.40/SF for the next 1,000 SF rated Green NM Gold. For residential LEED-H Platinum, $9.00/SF for the first 2,000 SF and $4.45/SF for the next 1,000 SF rated Green NM Emerald.

3. For Energy Star manufactured housing, $3.00/SF for the first 3,000 SF.

E. INCENTIVE LIMITS. The maximum tax credit amount is the tax credit for qualifying occupied square footage for commercial buildings is 500,000 SF. The maximum annual tax credit amounts are $5,000,000 for commercial buildings and $5,000,000 for residential buildings. If the maximum annual tax credit for residential buildings has been met, the Department may issue certificates of eligibility under the maximum annual tax credit amount for commercial buildings.

1. The maximum annual tax credit amount for manufactured housing is $1,250,000.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2016. Taxpayer may apply for a certificate of eligibility after the construction, installation or renovation of the sustainable building is complete. If the tax credit amount is less than $25,000, the entire amount of the tax credit can be applied to Taxpayer's income tax in that year. If the tax credit is more than $25,000 the tax credit will be applied in increments of 25% over the next 4 years. Unused tax credit may be carried forward 7 years.

G. MISCELLANEOUS. Qualifying solar thermal system or a photovoltaic system may not be used claimed for it under the solar market development tax credit of N.M. Stat. §7-2-18.14.
A. GENERAL DESCRIPTION. New Mexico provides a gross receipts tax deduction in the of 100% of the receipts of the development and construction of a qualified generating facility. *N.M. Stat. §7-9-114; H.B. 261 and S.B. 201 (2010); H.B. 440 (2011).*

B. ELIGIBLE TAXPAYERS. The tax deduction is available to Taxpayer sellers of personal property or services to clean energy facilities.

  1. Owners of clean energy facilities must be certified by the NM Environment Department.

C. QUALIFYING ACTIVITY. Taxpayer must sell or lease personal property or provide services to owners of clean energy facilities. A clean energy facility is a solar thermal electric generating facility, a solar photovoltaic electric generating facility, a geothermal electric generating facility, a recycled energy project, or a new or re-powered coal-based electric generating facility and an associated coal gasification facility.

  1. Receipts from selling wind generation equipment or solar generation equipment to a government for the purpose of installing a wind or solar electric generation facility may be deducted from gross receipts.

D. INCENTIVE AMOUNTS. The tax deduction amount is 100% of eligible generation plant costs. Eligible generation plant costs are expenditures for the development and construction of a qualified generating facility, including permitting; site characterization and assessment; engineering; design; carbon dioxide capture, treatment, compression, transportation and sequestration; site and equipment acquisition; and fuel supply development used directly and exclusively in a qualified generating facility.

  1. Eligible generation plant costs do not include expenses for which a taxpayer claims a tax credit pursuant to Section 7-2-18.25, 7-2A-25 or 7-9G-2 NMSA 1978 or a tax deduction pursuant to Section 7-9-54.3 NMSA 1978.

E. INCENTIVE LIMITS. The maximum cumulative tax deduction amount is the tax credit for $60 million.

F. INCENTIVE TIMEFRAME. The tax deduction period for purchases is 10 years and for leases is 25 years, from the year the development of the qualifying generating facility begins and expenditures are made. The tax deduction expires December 31, 2015.

G. MISCELLANEOUS.

A. GENERAL DESCRIPTION. New Mexico provides an income tax credit in the amount of $5 per ton of agricultural biomass provided by dairy or feedlot owners. *H.B. 171 (2010).*

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayers dairy or feedlot owners providing agricultural biomass.

  1. Taxpayer may transfer the tax credit to other taxpayers. The parties to transfer transaction must notify the NM Energy, Minerals and Natural Resources Department of the sale, exchange or transfer within 10 days of the sale, exchange or transfer.

  2. The amount of tax credit allowed with respect to a pass-through entity must be determined at the pass-through entity level. The tax credit must be allocated to corporate partners, shareholders, or members in proportion to their respective interests in the pass-through entity.

C. QUALIFYING ACTIVITY. Taxpayer must provide agricultural biomass for use in generating electricity or making biocrude or other liquid or gaseous fuel for commercial use. Agricultural biomass is wet manure from either a dairy or feedlot commercial operation that meets specifications established by the NM Energy, Minerals and Natural Resources Department.

D. INCENTIVE AMOUNTS. The tax credit amount is $5 per ton of agricultural biomass provided.

E. INCENTIVE LIMITS. The statewide annual maximum tax credit amount is $5 million.

F. INCENTIVE TIMEFRAME. The tax credit may be carried forward four years. The tax credit is available starting January 1, 2011. The tax credit expires December 31, 2019.

G. MISCELLANEOUS.
38. North Dakota State Tax Incentives for Renewable Energy and Green Building

38.01 North Dakota state income tax credit for renewable energy systems

A. GENERAL DESCRIPTION. North Dakota provides a corporate or personal income tax credit over 5 years in the amount of 15% of the cost of renewable energy systems. N.D. Cent. Code §57-38-01.8; H.B. 1277 (2009).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations and individuals installing renewable energy systems.

1. Taxpayer may be the purchaser of a renewable energy system if ownership of a system is transferred at the time installation is complete and the system is fully operational.

2. The amount of tax credit allowed with respect to a pass-through entity’s investments must be determined at the pass-through entity level. The tax credit must be allocated to corporate partners, shareholders, or members in proportion to their respective interests in the pass-through entity.

3. Taxpayer member of a group of corporations filing a consolidated tax return using the combined reporting method may claim the tax credit against the aggregate state tax liability of all of the corporations included in the consolidated return.

C. QUALIFYING ACTIVITY. Taxpayer must install renewable energy systems. Renewable energy systems include geothermal, solar, biomass or wind energy property. Geothermal energy property is a system or mechanism or series of mechanisms designed to provide heating or cooling or to produce electrical or mechanical power, or any combination of these, by a method which extracts or converts the energy naturally occurring beneath the earth's surface in rock structures, water, or steam. Solar or wind energy property is a system or mechanism or series of mechanisms designed to provide heating or cooling or to produce electrical or mechanical power, or any combination of these, or to store any of these, by a method which converts the natural energy of the sun or wind. Biomass energy property is a system using agricultural crops, wastes, or residues; wood or wood wastes or residues; animal wastes; landfill gas; or other biological sources to produce fuel or electricity.

D. INCENTIVE AMOUNTS. The tax credit amount is 15% of the cost of equipment and installation of an eligible system, 3% per year, over 5 years.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit is taken over 5-year period. The tax credit expires December 31, 2014. Unused tax credit may generally be carried forward 5 years. Unused tax credit for geothermal, solar, biomass energy devices or wind energy devices installed after December 31, 2011, may be carried forward 10 years. Unused tax credit for wind energy devices installed before January 1, 2012, may be carried forward 20 years.

G. MISCELLANEOUS.

38.02 North Dakota state property tax abatement for geothermal, solar and wind property

A. GENERAL DESCRIPTION. North Dakota provides a state tax abatement in the amount of 100% of the tax on geothermal, solar and wind property. N.D. Cent. Code §57-02-08(27).

B. ELIGIBLE TAXPAYERS. The tax abatement is available to Taxpayer owners of solar, wind or geothermal energy property.

C. QUALIFYING ACTIVITY. Taxpayer must own solar, wind or geothermal energy property. Solar or wind energy property is a system or mechanism or series of mechanisms designed to provide heating or cooling or to produce electrical or mechanical power, or any combination of these, or to store any of these, by a method which converts the natural energy of the sun or wind. Geothermal energy property is a system or mechanism or series of mechanisms designed to provide heating or cooling or to produce electrical or mechanical power, or any combination of these, by a method which extracts or converts the energy naturally occurring beneath the earth's surface in rock structures, water, or steam.

D. INCENTIVE AMOUNTS. The tax abatement amount is 100% of the property tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax abatement period is 5 years.

G. MISCELLANEOUS.

38.03 North Dakota state property tax assessment for commercial wind energy generation devices

A. GENERAL DESCRIPTION. North Dakota provides a property tax assessment reduction in amounts ranging from 70-80% the values of commercial wind energy generation devices. N.D. Cent. Code §57-06-14.1.

B. ELIGIBLE TAXPAYERS. The tax assessment is available to Taxpayer owners of commercial wind energy generation property.

C. QUALIFYING ACTIVITY. Taxpayer must own wind energy facilities larger than 100 kilowatts (kW).
D. INCENTIVE AMOUNTS. The tax assessment reduction amount ranges from 70% - 85% of the property tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2014.

G. MISCELLANEOUS.

<table>
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<tr>
<th>38.04 North Dakota state income tax credit for biodiesel production</th>
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| A. GENERAL DESCRIPTION. North Dakota provides an income tax credit over 5 years in the amount of 50% the cost of biodiesel production or blending facilities. *N.D. Cent. Code §57-38-30.6; S.B. 2034 (2011).*
| B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer owners of biodiesel production or blending facilities
| C. QUALIFYING ACTIVITY. Taxpayer must retrofit an existing facility producing or blending biodiesel fuel or construct of a new facility producing or blending biodiesel fuel. Biodiesel is fuel meeting the specifications adopted by the American Society for Testing and Materials.
| 1. Qualifying biodiesel includes blended diesel fuel containing at least 2% biodiesel fuel by volume.
| 2. Qualifying biodiesel includes green diesel fuel made from nonfossil renewable resources, including plants, animal fats, residue and waste from agricultural production.
| 3. Qualifying facility includes soybean and canola crushing facilities.
| D. INCENTIVE AMOUNTS. The tax credit amount is 10% of the cost of biodiesel production or blending facilities per year for 5 years.
| 1. The cost of biodiesel production or blending facilities includes eligible costs incurred before the year production or blending begins.
| E. INCENTIVE LIMITS. The maximum cumulative tax credit amount is $250,000.
| F. INCENTIVE TIMEFRAME. The tax credit is taken over 5 years. Unused tax credit may be carried forward 5 years.
| G. MISCELLANEOUS.

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<tr>
<th>38.05 North Dakota state income tax credit for biodiesel sales equipment costs</th>
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</table>
| A. GENERAL DESCRIPTION. North Dakota provides an income tax credit over 5 years in the amount of 50% the costs of biodiesel sales equipment. *N.D. Cent. Code §57-38-29 et seq.; S.B. 2034 (2011).*
| B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer purchasers of equipment for biodiesel sales facilities.
| 1. The amount of tax credit allowed with respect to a pass-through entity’s investments must be determined at the pass-through entity level. The tax credit must be allocated to corporate partners, shareholders, or members in proportion to their respective interests in the pass-through entity.
| C. QUALIFYING ACTIVITY. Taxpayer must purchase equipment for biodiesel sales facilities. Biodiesel is fuel meeting the specifications adopted by the American Society for Testing and Materials.
| 1. Qualifying biodiesel includes blended diesel fuel containing at least 2% biodiesel fuel by volume.
| 2. Qualifying biodiesel includes green diesel fuel made from nonfossil renewable resources, including plants, animal fats, residue and waste from agricultural production.
| 3. Qualifying equipment must be added to facilities licensed under N.D. Cent. Code §57-43.2-05.
| D. INCENTIVE AMOUNTS. The tax credit amount is 10% the costs of biodiesel sales equipment per year for 5 years.
| E. INCENTIVE LIMITS. The maximum cumulative tax credit amount is $50,000.
| F. INCENTIVE TIMEFRAME. The tax credit is taken over 5 years. Unused tax credit may be carried forward 5 years.
| G. MISCELLANEOUS.

<table>
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<tr>
<th>38.06 North Dakota state income tax credit for biodiesel blending</th>
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| A. GENERAL DESCRIPTION. North Dakota provides an income tax credit in the amount of $0.05 per gallon of biodiesel blended. *N.D. Cent. Code §57-38-30 et seq.; S.B. 2023 (2011).*
| B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer fuel suppliers who blend biodiesel fuel.
| 1. Taxpayer must be certified by the ND Office of State Tax Commissioner.
| 2. The amount of the total credit determined at a pass-through entity level must be passed through to the...
partners, shareholders, or members in proportion to their respective interests in the pass-through entity.

C. QUALIFYING ACTIVITY. Taxpayer must blend diesel fuel must contain at least 5% biodiesel fuel by volume. Biodiesel is fuel meeting the specifications adopted by the American Society for Testing and Materials.

1. Qualifying biodiesel includes green diesel fuel made from nonfossil renewable resources, including plants, animal fats, residue and waste from agricultural production.

D. INCENTIVE AMOUNTS. The tax credit amount is $0.05 per gallon of biodiesel fuel.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. Unused tax credit may be carried forward 5 years.

G. MISCELLANEOUS.

38.07 North Dakota state sales tax exemption for biodiesel production equipment

A. GENERAL DESCRIPTION. North Dakota provides a sales tax exemption in the amount of 100% of the tax due on biodiesel production equipment. N.D. Cent. Code §57-39.2-04(51); S.B. 2034 (2011).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer purchasers of biodiesel production equipment.

C. QUALIFYING ACTIVITY. Taxpayer must purchase biodiesel production equipment. Biodiesel production equipment is equipment used by a facility, licensed under section 57-43.2-05, to enable the facility to sell diesel fuel containing at least two percent biodiesel fuel by volume. Biodiesel is fuel meeting the specifications adopted by the American Society for Testing and Materials.

1. Qualifying biodiesel includes green diesel fuel made from nonfossil renewable resources, including plants, animal fats, residue and waste from agricultural production.

D. INCENTIVE AMOUNTS. The tax exemption is 100% of the tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

38.08 North Dakota state personal income tax credit for geothermal energy device installation

A. GENERAL DESCRIPTION. North Dakota provides a personal income tax credit over 5 years in the amount of 3% the cost of geothermal energy device installation. N.D. Cent. Code §57-38-01.8; H.B. 1124 (2011).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer individuals installing geothermal energy device installation.

C. QUALIFYING ACTIVITY. Taxpayer must install a geothermal energy device.

D. INCENTIVE AMOUNTS. The tax credit amount is 3% of cost of equipment and installation of an eligible system, 0.6% per year, over 5 years.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit is taken over 5-year period. The tax credit expires December 31, 2014.

G. MISCELLANEOUS.
40. Oklahoma State Tax Incentives for Renewable Energy and Green Building

40.01 Oklahoma state income tax credit for zero-emission electricity production

A. GENERAL DESCRIPTION. Oklahoma provides an income tax credit in the amount of $0.0050/kWh of zero-emission electricity production. Okla. Stat. 68 §2357.32A; H.B. 3024 (2010); S.B. 343 (2013).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer owners of zero-emission electricity production facilities.

1. Taxpayer must be certified by the OK Tax Commission.
2. Taxpayer must complete Tax Form 511CR, Schedule for Other Credits.
3. Taxpayer, including nontaxable entities, may transfer the tax credit at any time during the 10 years following the year of qualification.

C. QUALIFYING ACTIVITY. Taxpayer must produce electric power using renewable energy resources from a zero-emission facility and sell the electricity to an unrelated party. Renewable energy resources include wind, moving water, sun, and geothermal energy.

1. Qualifying zero-emission facilities must have a rated production capacity of 1 MW or greater.
2. Qualifying zero-emission facility must be constructed and operated in a manner that results in no pollution or emissions that are or may be harmful to the environment, as determined by the OK Department of Environmental Quality.

D. INCENTIVE AMOUNTS. The tax credit amount is $0.0050/kWh for 10 years.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit expires in 2020. The tax credit period is 10 years. Unused tax credit prior to 2014 may be carried forward 10 years. Unused tax credit during or after 2014 shall be refunded at $0.85 per dollar of credit.

1. Taxpayer shareholder, partner, or member of a pass-through entity may be allocated refunds of the tax credit.

G. MISCELLANEOUS.

40.02 Oklahoma state property tax financing option for renewable and efficiency systems improvement districts

A. GENERAL DESCRIPTION. Oklahoma provides a property tax financing option for municipalities for renewable-energy systems and energy-efficiency improvement districts. S.B. 668 (2009).

B. ELIGIBLE TAXPAYERS. The tax financing is available to Taxpayer owners financing renewable-energy systems and energy-efficiency improvements.

1. Renewable-energy systems and energy-efficiency improvements must at a minimum meet Energy Star ratings.
2. Renewable-energy systems and energy-efficiency improvements must be certified by an energy audit conducted on the property to be improved to demonstrate the value of the project.

D. INCENTIVE AMOUNTS. The tax financing amount varies by local jurisdiction.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

40.03 Oklahoma state income tax credit for manufacturers of small wind turbines

A. GENERAL DESCRIPTION. Oklahoma provides an income tax credit in the amount of $25.00 per square foot of small wind turbine rotor swept area. Okla. Stat. 68 § 2357.32B; Okla. Admin. Code § 710:50-15-92(c).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer manufacturers of small wind turbines.

1. Taxpayer may transfer the tax credit at any time during the 10 years following the year of qualification.

C. QUALIFYING ACTIVITY. Taxpayer must manufacture qualifying small wind turbines.

1. Qualifying small wind turbines must be upwind, furling wind turbines rated with a capacity of between 1 kilowatt (kW) and 50 kW.
2. Qualifying small wind turbines must incorporate advanced technologies such as new airfoils, new generators, and new power electronics and at least one unit of each model must have been installed for
testing at the US-DOE National Wind Technology Center and must comply with appropriate interconnection safety standards of the Institute of Electrical and Electronics Engineers.

D. INCENTIVE AMOUNTS. The tax credit amount is $25.00 per square foot of rotor swept area produced each year.
   1. Taxpayers must make economic development investments in Oklahoma over the period of time for which the tax credit was claimed that exceed the amount of credit claimed.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2012.

G. MISCELLANEOUS.

40.04 Oklahoma state income tax credit for biodiesel production

A. GENERAL DESCRIPTION. Oklahoma provides an income tax credit over a 5 year period in the amount of $0.20 per gallon of biodiesel produced. Okla. Stat. 68 §2357.67; Okla. Admin. Code 710:50-15-98.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer producers of biodiesel in a biodiesel facility.
   1. The tax credit may be used against the corporate income tax, the personal income tax, the insurance premium taxes, and the bank tax.

C. QUALIFYING ACTIVITY. Taxpayer must produce biodiesel in a biodiesel facility. A biodiesel facility is a plant or facility located within the state and primarily engaged in the production of biodiesel derived from animal fats, grain components, coproducts, or byproducts.
   1. Qualifying biodiesel facilities must be the location where all biodiesel esterification takes place.
   2. Qualifying biodiesel facilities must produce at least the rate of 25% of its name plate design capacity and must maintain an average production rate of at least 25% of its name plate design capacity for at least six months after the first month for which it is eligible to receive the tax credit.

D. INCENTIVE AMOUNTS. The tax credit amount is $0.20 per gallon of biodiesel produced.

E. INCENTIVE LIMITS. The statewide maximum annual tax credit amount is the tax credit amount for 75 million gallons. The maximum annual tax credit amount is the tax credit amount for 25 million gallons per facility. The maximum cumulative tax credit amount is the tax credit amount for 125 million gallons per facility.

F. INCENTIVE TIMEFRAME. The tax credit is taken over a 5 year period. The tax credit expires December 31, 2012.

G. MISCELLANEOUS.

40.05 Oklahoma state income tax credit for electric and clean-burning motor vehicle fuel property

A. GENERAL DESCRIPTION. Oklahoma provides an income tax credit in the amount of 75% of the cost of qualifying commercial recharging or fuel delivery systems, and 50% of the cost of qualifying clean-burning motor vehicle fuel property or qualifying electric motor vehicle property. Okla. Stat. 68 §2357.22; Okla. Admin. Code 710:50-15-81; H.B. 3024 (2010).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayers placing qualifying commercial recharging or fuel delivery systems, qualifying clean-burning motor vehicle fuel property, or qualifying electric motor vehicle property in service.
   1. Taxpayer may lease the property.

C. QUALIFYING ACTIVITY. Taxpayer must place in service qualifying commercial recharging or fuel delivery systems, qualifying clean-burning motor vehicle fuel property, qualifying electric motor vehicle property. Qualifying commercial recharging or fuel delivery systems includes property, not including a building and its structural components, which is: (1) directly related to the delivery of compressed natural gas, liquefied natural gas or liquefied petroleum gas, or hydrogen, for commercial purposes or for a fee or charge, into the fuel tank of a motor vehicle propelled by those fuels; (2) new metered-for-fee, public access recharging systems for motor vehicles propelled in whole or in part by electricity; and (3) new property that is directly related to the compression and delivery of natural gas from a private home or residence, for noncommercial purposes, into the fuel tank of a motor vehicle propelled by compressed natural gas. Clean–burning motor fuel property is equipment installed to modify a motor vehicle that is propelled by gasoline or diesel fuel so that the vehicle may be propelled by hydrogen fuel cell, compressed natural gas, liquefied gas, liquefied natural gas or liquefied petroleum gas. Qualifying electric motor vehicle property is a motor vehicle originally equipped to be propelled only by electricity.
   1. Qualifying electric motor vehicle property is only to the extent of the portion of the vehicle’s basis that is attributable to the propulsion of the vehicle by electricity, if it is also equipped with an internal combustion engine.
2. Clean-burning motor fuel property must be new and not previously used to modify or retrofit any vehicle propelled by gasoline or diesel fuel.

3. Qualifying electric motor vehicle property includes forklifts.

4. Qualifying electric motor vehicle property does not include golf carts, go-carts and other motor vehicles manufactured principally for use off the streets and highways.

D. INCENTIVE AMOUNTS. The tax credit amount is 75% of the cost of qualifying commercial recharging or fuel delivery systems, and 50% of the cost of qualifying clean-burning motor vehicle fuel property or qualifying electric motor vehicle property.

1. When the qualifying property is installed by the manufacturer of the motor vehicle and Taxpayer purchaser is unable or elects not to determine the exact basis attributable to the property, the Taxpayer purchaser can claim a credit in an amount not exceeding the lesser of 10% of the cost of the motor vehicle or $1,500.

2. The cost of qualifying clean-burning motor vehicle fuel property or qualifying electric motor vehicle property is only the portion of the basis of the motor vehicle attributable to the storage of the fuel, the delivery to the engine of the fuel, and the exhaust from the fuel.

E. INCENTIVE LIMITS. The maximum tax credit amount is $2,500 per location for noncommercial natural gas compression and delivery systems.

F. INCENTIVE TIMEFRAME. The tax credit expires July 1, 2010. Unused tax credit may be carried forward 3 years.

1. Hydrogen fuel cell equipment installed on a vehicle, or any vehicle originally equipped with a hydrogen fuel cell only is eligible for the credit during the 2010 tax year.

G. MISCELLANEOUS.

40.07 Oklahoma state personal income tax credit for energy efficient home builders

A. GENERAL DESCRIPTION. Oklahoma provides a personal income tax credit in the amount of 100% of energy efficient home building expenditures. Okla. Stat. 68 §2357.46.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer primary builders of an energy efficient home or manufactured homes.

1. Taxpayer may transfer the tax credits to any upon taxpayer upon the filing of a transfer agreement.

C. QUALIFYING ACTIVITY. Taxpayer must build energy efficient home or manufactured home improvements. Qualifying improvements include energy efficient heating and cooling systems, windows, doors, roofs and insulation to minimize heat loss and gain.

1. Qualifying homes must be under 2,000 square feet.

2. Qualifying improvements’ heating and cooling efficiencies must meet the minimum requirements established by the National Appliance Energy Conservation Act of 1987.

3. Qualifying building envelope improvements must account for a certain percentage of the reduced annual heating and cooling energy consumption levels.

D. INCENTIVE AMOUNTS. The tax credit amount is 100% of cost of qualifying improvements.

E. INCENTIVE LIMITS. The maximum tax credit amounts are $2,000 for a home that is between 20% and 39% above the International Energy Conservation Code 2003 and $4,000 for a home that is 40% or above of the International Energy Conservation Code 2003.

F. INCENTIVE TIMEFRAME. Unused tax credit may be carried forward 4 years.
G. MISCELLANEOUS.

40.08 Oklahoma state income tax credit for manufacturers of electric motor vehicles


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayers manufacturers of electric motor vehicles, medium-speed electric motor vehicles or low-speed electric motor vehicles.

1. Taxpayer must have received a manufacturer exemption permit.

C. QUALIFYING ACTIVITY. Taxpayer must manufacture electric motor vehicles, medium-speed electric motor vehicles or low-speed electric motor vehicles.

1. Electric motor vehicle is a new motor vehicle originally equipped to be propelled only by electricity and that may be legally operated on both interstate highways and turnpikes in this state and that is eligible for registration pursuant to the Oklahoma Vehicle License and Registration Act.

2. Low-speed electric motor vehicle is a new four-wheeled electrical vehicle that is powered by an electric motor that draws current from rechargeable storage batteries or other sources of electrical current and whose top speed is greater than twenty (20) miles per hour but not greater than twenty-five (25) miles per hour and is manufactured in compliance with the National Highway Traffic Safety Administration standards as contained in 49 C.F.R. 571.500. In order to be eligible the vehicle must be eligible for registration pursuant to the Oklahoma Vehicle License and Registration Act.

3. Medium-speed electric motor vehicle is any self-propelled, electrically powered four-wheeled motor vehicle, equipped with a roll cage or crush-proof body design, whose speed attainable in one (1) mile is more than thirty (30) miles per hour but not greater than thirty-five (35) miles per hour and, other than the speed requirement, is manufactured in compliance with the National Highway Traffic Safety Administration standards as contained in 49 C.F.R. 571.500. In order to be eligible the vehicle must be eligible for registration pursuant to the Oklahoma Vehicle License and Registration Act.

4. Manufacturing does not include adding modifications to existing electric motor vehicles, existing medium-speed electric motor vehicles or existing low-speed electric motor vehicles.

D. INCENTIVE AMOUNTS. The tax credit amount is $2,000 per new electric motor vehicle, $1,000 per new medium speed electric motor vehicle, and $500 per new low speed electric vehicle.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. Unused tax credit may be carried forward 5 years.

G. MISCELLANEOUS.

40.09 Oklahoma state income tax credit for ethanol production

A. GENERAL DESCRIPTION. Oklahoma provides an income tax credit over a 5 year period in the amount of $0.20 per gallon of ethanol produced. Okla. Stat. 68 §2357.66; Okla. Admin. Code 710:50-15-106.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer producers of ethanol in an ethanol facility.

1. The tax credit may be used against the corporate income tax, the personal income tax, the insurance premium taxes, and the bank tax.

C. QUALIFYING ACTIVITY. Taxpayer must produce ethanol in an ethanol facility. A ethanol facility is a plant or facility located within the state and primarily engaged in the production of ethanol or ethyl alcohol derived from, grain components, coproducts, or by products.

1. Qualifying ethanol facilities must produce at least the rate of 25% of its name plate design capacity and must maintain an average production rate of at least 25% of its name plate design capacity for at least six months after the first month for which it is eligible to receive the tax credit.

D. INCENTIVE AMOUNTS. The tax credit amount is $0.20 per gallon of ethanol produced. After December 31, 2012 the tax credit amount is $0.075 per gallon of ethanol newly produced.

1. New production includes expansion of the capacity of an existing facility by at least 2 million gallons.

E. INCENTIVE LIMITS. The statewide maximum annual tax credit amount is the tax credit amount for 75 million gallons. The maximum annual tax credit amount is the tax credit amount for 25 million gallons per facility. The maximum cumulative tax credit amount is the tax credit amount for 125 million gallons per facility.
F. **Incentive Timeframe.** The tax credit is taken over a 5 year period.

G. **Miscellaneous.**
Oregon State Tax Incentives for Renewable Energy and Green Building

41.01  Oregon state business tax credit for energy improvements


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer businesses placing energy improvements in service.

1. Taxpayer may transfer a tax credit to a pass-through partner in return for a lump-sum cash payment (the net present value of the tax credit, using a U.S. Treasury note to determine the real rate of return, adjusted for inflation based on the Consumer Price Index) upon completion of the project.
2. Non-profit organizations, schools, governmental agencies, tribes, and other public entities and businesses without tax liability may transfer the tax credit for an eligible project to a partner with a tax liability.
3. Taxpayer may be a homebuilder who install renewable energy systems on the homes they construct.

C. QUALIFYING ACTIVITY. Taxpayer must invest in energy improvements. Energy improvements include energy conservation, recycling, renewable energy resources, renewable energy storage devices, high efficiency combined heat and power facilities, high-performance homes, and less-polluting transportation fuels, projects that use solar, wind, hydro, geothermal, biomass or fuel cells (renewable fuels only) to produce energy, displace energy, or reclaim energy from waste, weatherization projects and energy efficiency retrofit projects must be 10% more energy efficient than the existing installation; lighting retrofits must be 25% more efficient than existing lighting, and Sustainable buildings meeting established standards set by the U.S. Green Building Council’s LEED silver certification.

1. Qualifying new building projects must have all measures reduce energy use by at least 10% compared to a similar building that meets the minimum requirements of the state energy code.
2. Qualifying energy improvements must be certified by the OR Department of Energy.
3. Qualifying high efficiency combined heat and power facilities are a renewable energy resource facility designed to generate electrical power and thermal energy from a single fuel source with a fuel-chargeable-to-heat rate yielding annual average energy savings of 20%.
4. Qualifying high-performance homes must be certified through the Northwest Energy Star Homes Program, and meet additional requirements outlined in the technical requirements.

D. INCENTIVE AMOUNTS. The tax credit amount is 35% of the cost of the energy improvements, taken over 5 years. The tax credit amount is 10% in each of the first 2 tax years in which the tax credit is claimed and 5% in each of the succeeding 3 years.

1. The cost of the energy improvements includes those directly related to the project, including equipment cost, engineering and design fees, materials, supplies and installation costs.
2. Taxpayers with cost of the energy improvements of $20,000 or less may take the tax credit in 1 year.
3. Qualifying wind facilities with an installed capacity of more than 10 megawatts, for which preliminary certification is issued on or after January 1, 2010, are eligible for a tax credit equal to 5% of eligible costs.

E. INCENTIVE LIMITS. The maximum tax credit amount is generally $20 million. The maximum tax credit amount is $10 million for renewable energy and high efficiency combined heat and power. The maximum tax credit amounts for a homebuilder are $9,000 per single-family home, or $12,000 if the system is installed on a certified high-performance home. The statewide maximum annual tax credit amount is $300 million for 2011 and $150 million for 2012.

1. The statewide maximum tax credit amount for qualifying large-scale wind farms is $3.5 million for 2010, $2.5 million for 2011, and $1.5 million for 2012.

F. INCENTIVE TIMEFRAME. The tax credit is taken over 5 years. The tax credit is taken over 6 years for qualifying projects that cost more than $10 million. The tax credit expires on June 30, 2011. Unused tax credit may be carried forward 8 years.

1. Taxpayer must file an application for preliminary certification on or before April 15, 2011.

G. MISCELLANEOUS.

Oregon State Income Tax Credit for Renewable Energy Equipment Manufacturing Facility

41.02  Oregon state income tax credit for renewable energy equipment manufacturing facility

A. GENERAL DESCRIPTION. Oregon provides a corporate income tax credit over 5 years in the amount of 50% of the cost renewable energy resource equipment manufacturing facility. Or. Rev. Stat. §315.354; OAR 330-090-0105 to 330-090-0150 (2010); H.B. 2523(2011).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayers constructing new or expanding existing facilities for the manufacture renewable energy resource equipment.
1. Taxpayers must be certified by the OR Business Development Department and the OR Department of Energy.

2. Taxpayer may transfer a tax credit to a pass-through partner in return for a lump-sum cash payment (the net present value of the tax credit, using a U.S. Treasury note to determine the real rate of return, adjusted for inflation based on the Consumer Price Index) upon completion of the project.

C. QUALIFYING ACTIVITY. Taxpayer must construct new or expand renewable energy systems manufacturing facility. Renewable energy systems manufacturing facility is any structure, building, installation, excavation, device, machinery, or equipment that is used primarily to manufacture: component parts of electric vehicles; electric vehicles; equipment, machinery, or other products that uses a renewable energy resource; or renewable energy storage devices. Renewable energy systems include systems that harness energy from wood waste or other wastes from farm and forest lands, non-petroleum plant or animal based biomass, the sun, wind, water, or geothermal resources. Renewable energy systems manufacturing facilities must be used solely to manufacture equipment, machinery or other products that will be used exclusively for renewable energy resource facilities.

D. INCENTIVE AMOUNTS. The tax credit amount is 50% of the costs of the renewable energy systems manufacturing facility, over 5 years, 10% each year.

1. The costs of the renewable energy systems manufacturing facility include the costs of the building, excavation, machinery and equipment which is used primarily to manufacture renewable energy systems. The costs for the renewable energy systems manufacturing facility include any land purchase costs, structures, buildings, installations, excavations, machinery, equipment or devices, or any addition, reconstruction or improvements to land or existing structures, buildings, installations, excavations, machinery, equipment or devices, necessarily acquired, constructed or installed by a person in connection with the conduct of a trade or business, that is used to manufacture the equipment, machinery or other products that will be used exclusively for renewable energy resource facilities.

E. INCENTIVE LIMITS. The maximum tax credit amount is $20 million. The statewide maximum annual tax credit amount is $200 million.

F. INCENTIVE TIMEFRAME. The tax credit is taken over 5 years. The tax credit expires on December 31, 2013. Unused tax credit may be carried forward 3 years.

G. MISCELLANEOUS.

41.03 Oregon state property tax exemption for renewable energy systems

A. GENERAL DESCRIPTION. Oregon provides a property tax exemption in the amount of 100% of the tax on renewable energy systems. Or. Rev. Stat. §307.175.

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer owners of renewable energy system property.

1. Taxpayers whose principal business activity is directly or indirectly the production, transportation or distribution of energy are not eligible unless the system is a net metering facility.

C. QUALIFYING ACTIVITY. Taxpayer must own of renewable energy system property. Renewable energy system property includes solar, geothermal, wind, water, fuel cell or methane gas systems for the purpose of heating, cooling or generating electricity.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the property tax due.

E. INCENTIVE LIMITS.


G. MISCELLANEOUS.

41.04 Oregon state property tax financing for renewable-energy and energy-efficiency improvement districts

A. GENERAL DESCRIPTION. Oregon provides a property tax financing option for municipalities for renewable-energy and energy-efficiency improvement districts. HB 2626 (2009).

B. ELIGIBLE TAXPAYERS. The tax financing is available to Taxpayer owners financing renewable-energy systems and energy-efficiency improvements.

C. QUALIFYING ACTIVITY. Taxpayer must own and finance renewable-energy systems or energy-efficiency improvements to residential, commercial, industrial or other qualifying real property. Qualifying real property is single-family or multifamily residential dwellings or commercial or industrial buildings that the local government has determined can be benefited by energy improvements.

D. INCENTIVE AMOUNTS. The tax finance amount varies by local jurisdiction.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer producers and collectors of biofuel raw materials.

1. Taxpayer must be provided by the biofuel producer at the time biomass is transferred to the biofuel producer. A written receipt must state the quantity and type of biomass being transferred and that the biomass is to be used to produce biofuel.
2. Taxpayer may transfer the tax credit to C-corporations, S-corporations, or personal income taxpayers. An income or corporate excise tax credit that is transferable can be transferred or sold only once.
3. Taxpayer may not transfer from an agricultural producer to a biomass collector claiming a credit for collecting the biomass or from a biomass collector to an agricultural producer claiming a credit for producing the biomass.

C. QUALIFYING ACTIVITY. Taxpayer must produce biofuel or collect biofuel raw materials. Qualifying biofuel production alters the physical makeup of biomass to convert it into biofuel, changes one biofuel into another type of biofuel; or uses biomass in the state to produce energy. Biofuel is liquid, gaseous or solid fuels derived from biomass that have been converted into a processed fuel ready for use as energy by a biofuel producer’s customers or for direct biomass energy use at the biofuel producer’s site. Biofuel raw materials includes forest or agriculture-sourced woody biomass, oil seed crops, grain crops, grass or wheat straw and animal rendering byproducts.

1. Qualifying biofuel raw materials does not include grain corn or wheat grain.
2. Qualifying biomass is organic matter that is available on a renewable or recurring basis and that is derived from: forest or rangeland woody debris from harvesting or thinning conducted to improve forest or rangeland ecological health and reduce uncharacteristic stand replacing wildfire risk; wood material from hardwood timber; agricultural residues; offal and tallow from animal rendering; food wastes collected; yard or wood debris collected; wastewater solids; or crops grown solely to be used for energy.
3. Qualifying biomass must be produced or collected in Oregon as a feedstock for bioenergy or biofuel production in Oregon.
4. Qualifying biomass does not include wood that has been treated with creosote, pentachlorophenol, inorganic arsenic, or other inorganic chemical compounds.

D. INCENTIVE AMOUNTS. The tax credit amount is calculated using the following rates:

1. For oil seed crops, $0.05 per pound;
2. For grain crops, including wheat, barley and triticale, $0.90 per bushel;
3. For virgin oil or alcohol delivered for production in Oregon from Oregon-based feedstock, $0.10 per gallon;
4. For used cooking oil or waste grease, $0.10 per gallon;
5. For wastewater biosolids, $10.00 per wet ton;
6. For woody biomass collected from nursery, orchard, agricultural, forest or rangeland property in Oregon, including prunings, thinning, plantation rotations, log landing or slash resulting from harvest or forest health stewardship, $10.00 per green ton;
7. For grass, wheat, straw or other vegetative biomass from agricultural crops, $10.00 per green ton;
8. For yard debris and municipally generated food waste, $5.00 per wet ton; and
9. For animal manure or rendering offal, $5.00 per wet ton.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2011. Unused tax credit may be carried forward 4 years.

G. MISCELLANEOUS.

A. GENERAL DESCRIPTION. Oregon provides a corporate tax credit in the amount of the incremental finance charges and interest on loans to residential fuel oil or wood heating customers for energy conservation measures. Or. Rev. Stat. §317.112; Or. Rev. Stat. §307.375; Or. Admin. R. 150-317.112(1).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations making loans to residential fuel oil or wood heating customers for energy conservation measures.

C. QUALIFYING ACTIVITY. Taxpayer must make loans to residential fuel oil or wood heating customers for energy conservation measures. Qualifying loans must be made only to an owner of an oil-heated or wood-heated dwelling who presents the results of a qualifying energy audit conducted by
a fuel oil dealer, utility, or the OR Department of Energy. Qualifying loans must finance only those energy conservation measures recommended as cost-effective in the energy audit and any loan fee.

1. Qualifying loan rates cannot exceed 6.5% and a term no longer than 10 years.
2. Qualifying loans cannot finance any material installed while constructing a new dwelling.

D. INCENTIVE AMOUNTS. The tax credit amount is the difference between finance charges and interest of the energy conservation loan and the annual rate charged for similar nonsubsidized loans.

1. The annual rate charged for similar nonsubsidized loans may be limited by the OR Department of Energy.

E. INCENTIVE LIMITS. The maximum tax credit amount is $5,000 for single dwelling unit. The maximum tax credit amount is $2,000 if the dwelling owner is a corporation that operates nonprofit homes for the elderly.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2011. Unused tax credit may be carried forward 15 years.

G. MISCELLANEOUS.

41.07 Oregon state personal income tax credit for residential renewable energy property


B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer individuals purchasing residential renewable energy property.

C. QUALIFYING ACTIVITY. Taxpayer must purchase residential renewable energy property. Residential renewable energy property includes premium-efficiency appliances, heating and cooling systems, duct systems, closed-loop geothermal space or water heating systems, solar water and space heating systems, photovoltaics, wind, fuel cells.

1. Residential renewable energy property includes vehicles that run on alternative type of fuels, such as electricity, natural gas, methanol, propane and hydrogen, that are registered in the state of Oregon to operate on public roadways.
2. Residential renewable energy property does not include air conditioners or boilers.

D. INCENTIVE AMOUNTS. The tax credit amounts are described below.

1. For photovoltaic systems and fuel cells, the tax credit amount is $3.00 per peak watt.
2. For premium efficiency biomass combustion devices, the tax credit amount is 25% of the cost.
3. For solar space and water heating systems, and wind-powered mechanical systems, the tax credit amount is $0.60 per kWh saved during the first year.
4. For closed-loop geothermal systems for space or water heating, the tax credit amount range from $300 to $900 per system.
5. For wind turbine systems that produce electricity, the tax credit amount is the lesser of $2.00 per kWh produced during its first year, or $6,000 per system.
6. For appliances recognized as premium efficiency by the OR Department of Energy, the tax credit amount is lesser of $0.40 per kWh saved in the first year or 25% of the net cost of the appliance.
7. For performance-tested duct systems, the tax credit amount is 25% of the cost.
8. For air-source heat pump systems, the tax credit amount range from $300 to $500 per system.
9. For condensing furnaces and boilers, the tax credit amounts are $350 and $225, respectively. If the heat pumps and furnaces are connected to a performance-tested duct system, they are eligible for an additional $150 tax credit.
10. For home charging or alternative fueling system, the tax credit amount varies.
11. For alternative fuel vehicles the tax credit amount is 25% of the cost.

E. INCENTIVE LIMITS. The maximum tax credit allowed to be claimed is $1,500 or the taxpayer's tax liability, whichever is less. The maximum tax credit amounts are: $6,000, up to 50% of the installed cost for photovoltaic systems and fuel cells; $300 for premium efficiency biomass combustion devices; $1,500 for solar space and water heating systems, and wind-powered mechanical systems; $900 for closed-loop geothermal systems for space or water heating systems; $6,000 for wind turbine systems that produce electricity systems; the lesser of $0.40/kW saved in the first year or 25% of the net cost of the appliance for appliances recognized as premium efficiency by the OR Department of Energy; $250 for performance-tested duct systems; $500 for qualifying air-source heat pump systems; $350 for qualifying condensing furnaces; $225 for qualifying condensing boilers; $750 for an alternative fuel vehicle; and $750 for an alternative fuel vehicle charging or fueling system.

1. Qualifying heat pumps and furnaces connected to a performance-tested duct system are eligible for an additional $150 tax credit.

F. INCENTIVE TIMEFRAME. The tax credit expires on December 31, 2017 and December 31, 2011 for alternative fuel vehicles and equipment. Unused tax credit may be carried forward 5 years.
1. Taxpayer must file an application for preliminary certification on or before April 15, 2011.

G. MISCELLANEOUS.

41.08 Oregon state corporate excise tax credit for residential alternative fuel vehicle fueling stations

A. GENERAL DESCRIPTION. Oregon provides a corporate excise tax credit in the amount of 25% of the cost of construction or installation of alternative fuel vehicle fueling station in a dwelling. Or. Rev. Stat. §317.115; Or. Rev. Stat. §469.170.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations placing in service alternative fuel vehicle fueling station in a dwelling.

1. Taxpayer may be the contractor installing the alternative fuel vehicle fueling station with a certification form authorizing the contractor to claim the tax credit.

C. QUALIFYING ACTIVITY. Taxpayer must construct or install alternative fuel vehicle fueling station in a dwelling. An alternative fuel vehicle is a motor vehicle that is manufactured or modified to use an alternative fuel, including electricity, natural gas, ethanol, methanol, propane and any other fuel approved in rules adopted by the OR Department of Energy that produces less exhaust emissions than vehicles fueled by gasoline or diesel. A fueling station includes compressed natural gas compressor fueling system or an electric charging system for vehicle power battery charging.

1. Qualifying alternative fuel vehicle fueling stations must be certified by the OR Department of Energy.

D. INCENTIVE AMOUNTS. The tax credit amount is 25% of the cost of the alternative fuel vehicle fueling station.

E. INCENTIVE LIMITS. The maximum tax credit amount is $750.

F. INCENTIVE TIMEFRAME. The tax credit must be claimed the year of placement in service or the year after. The tax credit expires December 31, 2011. Unused tax credit may be carried forward 5 years.

G. MISCELLANEOUS.

41.09 Oregon state tax credit for renewable energy conservation projects

A. GENERAL DESCRIPTION. Oregon provides a tax credit in the amount of 35% of the cost of renewable energy conservation projects. H.B. 3672 (2011); H.B 4079 (2012); Or. Admin. Reg. §§ 330-210-0000 et seq.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer placing in service renewable energy conservation projects.

1. A new owner, or, upon re-leasing of the project, a new lessee, may apply for a new certificate.
2. The owner of a project may transfer a tax credit for the project in exchange for a cash payment equal to the present value of the tax credit determined quarterly by the OR State Department of Energy.

C. QUALIFYING ACTIVITY. Taxpayer must place in service renewable energy conservation projects. A renewable energy conservation project is a capital investment for which the first year energy savings yields a simple payback period of more than three years.

1. The project must be certified by OR State Department of Energy. Certification may be waived for projects with costs less than $20,000. In determining the priority of any energy conservation project for tax credits, preference shall be given to those projects that have the highest energy savings over the five-year credit allowance period per tax credit dollar.

2. Cogeneration facilities are not eligible for the energy conservation project credit for tax years beginning prior to Jan. 1, 2013.

3. If the project is new construction or a total building retrofit, then the project must achieve, at a minimum, the energy efficiency standards required for: (A) LEED Platinum certification; (B) A four globes rating from the Green Globes program; (C) A nationally or regionally recognized and appropriate sustainable building program whose performance standards are equivalent to the standards required for LEED Platinum certification or a four globes rating from the Green Globes program, as determined by the State Department of Energy; or (D) Verification that the construction conformed to the standards of the OR Reach Code.

D. INCENTIVE AMOUNTS. The tax credit amount is 35% of the project cost.

E. INCENTIVE LIMITS. The maximum tax credit amount is $10 million per project.

F. INCENTIVE TIMEFRAME. The tax credit period is 1-year period if the tax credit amount is less than $7,000. The tax credit period is 5 years if the tax credit amount is more than $7,000, payable 28.6% in each year 1 and 2, and 14.3% in each year 3, 4, and 5. The tax credit expires December 31, 2017. Unused tax credit may be carried forward 5 years.

G. MISCELLANEOUS.

41.12 Oregon state property tax exemption for rural renewable energy development zones


B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer owners of rural renewable energy developments.

1. Rural renewable energy development zones must be certified by the OR Business Development Department.

2. Rural area is an area in the state that is not within the urban growth boundary of a city with a population of 30,000 or more.
C. QUALIFYING ACTIVITY. Taxpayer must own rural renewable energy development property. Rural renewable energy development property is all or a part of a facility used to generate renewable energy or is used to support or maintain a renewable energy facility and is newly constructed or installed in the rural renewable energy development zone.

1. Renewable energy is electricity that is generated through use of a renewable energy resource or a liquid, gaseous or solid fuel for commercial sale or distribution that is one of the following: (a) A biofuel, such as biodiesel or ethanol, as those terms are defined in ORS 646.905, that is derived from an organic source. As used in this paragraph, “biofuel” includes, but is not limited to, raw biomass harvested for biofuel or suitable by-products, residue from agriculture, forestry or other industries and residue from commercial or municipal waste collection, (b) A fuel additive that has been verified under the United States Environmental Protection Agency’s Environmental Technology Verification Program or the California Air Resources Board verification program and is composed of at least 90 percent renewable materials.

2. Renewable energy resource includes, but is not limited to: (a) straw, forest slash, wood waste or other wastes from farm or forest land, nonpetroleum plant or animal based biomass, ocean wave energy, solar energy, wind power, water power or geothermal energy; (b) a hydroelectric generating facility that obtains all applicable permits and complies with all state and federal statutory requirements for the protection of fish and wildlife and that: (i) Does not exceed 10 megawatts of installed capacity; or (ii) Qualifies as a research, development or demonstration facility; or (c) a renewable energy storage device as defined by the director by rule.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of property tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The maximum tax exemption period is 3 years.

G. MISCELLANEOUS.
46. South Dakota State Tax Incentives for Renewable Energy and Green Building

46.01 South Dakota state property tax assessment credit for renewable energy systems

A. GENERAL DESCRIPTION. South Dakota provides a property tax assessment credit in the amount of 100% of the value of residential renewable energy systems and 50% of the value of commercial renewable energy systems. S.D. Codified Laws §10-6-35.8 et seq.

B. ELIGIBLE TAXPAYERS. The tax assessment is available to Taxpayer owners of renewable energy system property.

1. Taxpayer may be a purchaser of a newly constructed home.

2. Taxpayer must be certified by the county director of equalization of the county in which the property is located and the SD Department of Revenue and Regulation.

C. QUALIFYING ACTIVITY. Taxpayer must own renewable energy systems on residential or commercial property. Renewable resource energy system is the equipment which produces energy from a renewable resource for on-site consumption, including a passive solar energy system. Renewable resources is a relatively non-depleting source of energy, including, but not limited to the sun, wind, and geothermal and biomass sources.

1. Qualifying renewable energy systems does not include systems that produce energy for resale unless the system is a biomass renewable resource energy system using an anaerobic digester.

D. INCENTIVE AMOUNTS. For residential systems, the tax assessment credit is 100% of property tax due or the actual installed cost of the system. For commercial systems, the assessment credit is 50% of the installed cost of the system.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The Taxpayer must apply for the tax exemption by December 10th of the first year of the tax credit or the year of an ownership transfer or change in use. The tax exemption period is 6 years, with 25% reduction in the tax exemption amount in each of the last 3 years.

G. MISCELLANEOUS.

46.02 South Dakota state property tax assessment exemption for commercial wind energy facilities

A. GENERAL DESCRIPTION. South Dakota provides a property tax assessment exemption in the amount of 100% of the value of commercial wind energy facilities. S.D. Codified Laws §10-4-36 et seq.

B. ELIGIBLE TAXPAYERS. The tax assessment is available to Taxpayer owners of commercial wind energy facilities.

C. QUALIFYING ACTIVITY. Taxpayer must ownership a commercial wind facility with an aggregate capacity of less than 5 MW. Commercial wind facility include the wind turbine or blades.

1. Commercial wind facility does not include the base, foundation, tower and substations.

D. INCENTIVE AMOUNTS. The tax assessment amount is 100% of the property tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax assessment exemption expires July 1, 2010.

G. MISCELLANEOUS.

46.03 South Dakota state property tax alternative payment for commercial wind energy facilities

A. GENERAL DESCRIPTION. South Dakota provides a property tax alternative payment in the amount of $3 per kilowatt (kW) of capacity plus a 2% annual tax and, a tax rebate in an amount up to 90%, on the gross receipts for commercial wind energy facilities. S.D. Codified Laws §10-35-16 et seq.

B. ELIGIBLE TAXPAYERS. The tax alternative payment is available to Taxpayer owner or lessee of large commercial wind energy facilities.

1. Taxpayer may be any person, corporation, limited liability company, association, company, partnership, political subdivision, rural electric cooperative, or any group or combination acting as a unit.

C. QUALIFYING ACTIVITY. Taxpayer must own or lease a large commercial wind energy facility. A wind energy facility includes property used or constructed to interconnect individual wind turbines within a wind farm into a common project and the collector system. Large commercial wind energy facility includes only facilities producing electricity for commercial sale and with a minimum capacity of 5 megawatts (MW).

1. Large commercial wind energy facility may partially include the construction of transmission lines in South Dakota that serve a qualifying facility.

D. INCENTIVE AMOUNTS. The tax alternative payment amount is $3 per kilowatt (kW) of capacity plus a 2% annual tax on the gross receipts. The gross receipts is the number of
kilowatt-hours (kWh) produced multiplied by a base electricity rate of $0.0475/kWh (2008). The base rate increases by 2.5% annually. The maximum annual tax rebate allowed to be claimed is 90% of the gross receipts tax for the first 5 years and 50% of the gross receipts tax for the next 5 years.

E. INCENTIVE LIMITS. The maximum tax rebate amount is 50% of the combined cost of the transmission lines and wind farm collector system. Up to 80% of the rebate may be issued in the form of a tax credit in lieu of full payment of the gross receipts tax.

F. INCENTIVE TIMEFRAME. The tax rebate period is 10 years.

G. MISCELLANEOUS.

### 46.04 South Dakota state property tax exemption for alternative fuel storage and dispensing property

A. GENERAL DESCRIPTION. South Dakota provides a property tax exemption in the amount of 100% of the tax on alternative fuel storage and dispensing property. S.D. Codified Laws §10-4-34; S.D. Codified Laws §10-47A-1.

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer owners of alternative fuel storage and dispensing property.

C. QUALIFYING ACTIVITY. Taxpayer must own alternative fuel storage and dispensing property.

   1. Alternative fuel storage and dispensing property may include equipment, buildings, and structures attached to real property and used exclusively for the storing, dispensing, and retail sale of alternative fuels for the operation of motor vehicles.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the property tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

### 46.05 South Dakota state property tax exemption for small renewable energy facilities

A. GENERAL DESCRIPTION. South Dakota provides a property tax exemption in the amount of 70% of the project costs of small renewable energy facilities. S.B. 58 (2010).

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer owners of small renewable energy facilities.

C. QUALIFYING ACTIVITY. Taxpayer must own renewable energy facilities that generate up to 5 megawatts of nameplate capacity. A renewable energy facility is a facility that uses a renewable resource as its energy source for the purpose of producing electricity or energy. A renewable resource is a resource that generates electricity or energy from facilities using one or more of the following sources: (1) Wind that uses wind as the source of energy to produce electricity; (2) Solar that uses the sun as the source of energy to produce electricity or energy; (3) Hydroelectric that uses water as the source of energy to produce electricity; (4) Hydrogen that is generated from one of the sources listed in this section; (5) Biomass that uses agricultural crops and agricultural wastes and residues, wood and wood wastes and residues, animal and other degradable organic wastes, municipal solid waste, or landfill gas as the fuel to produce electricity; or (6) Geothermal that uses energy contained in heat that continuously flows outward from the earth as the source of energy to produce electricity or energy.

D. INCENTIVE AMOUNTS. The tax exemption amount is the greater of the first $50,000 in project costs or 70% of all project costs.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

   1. The tax exemption period for qualifying geothermal renewable energy facilities that produce energy, but not electricity, this exemption is 4 years for residential geothermal renewable energy facilities and 3 years for commercial geothermal renewable energy facilities.

G. MISCELLANEOUS.

### 46.06 South Dakota state sales and excise tax refunds for large wind energy facilities

A. GENERAL DESCRIPTION. South Dakota provides a sales and use tax and excise tax refund in the amount 45-55% of the taxes paid on construction of large wind energy facilities. S.D. Codified Laws §10-45B et seq.; H.B. 1060 (2010).

B. ELIGIBLE TAXPAYERS. The tax refund is available to Taxpayer owner constructing large wind energy facilities.

C. QUALIFYING ACTIVITY. Taxpayer must construct large wind energy facility. A wind energy facility is: (1) any new facility, or facility expansion, consisting of a commonly managed integrated system of towers, wind turbine generators
with blades, power collection systems, and electric interconnection systems, that converts wind movement into electricity; (2) any new or upgraded electric transmission line and associated facilities; or (3) any new business facility that manufactures, assembles, or distributes wind or transmission components.

D. INCENTIVE AMOUNTS. The tax refund amount is 45% of the taxes paid on construction for projects costing between $10 million and $40 million. The tax refund amount is 55% of the taxes paid on construction for projects costing more than $40 million.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax refund expires December 31, 2012.

G. MISCELLANEOUS.

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**South Dakota state excise tax refunds for construction of renewable resource electric production facilities**

A. GENERAL DESCRIPTION. South Dakota provides a sales and use tax and excise tax refund in the amount 100% of the excise taxes paid by the contractor on construction of renewable resource electric production facilities. *S.D. Codified Laws §§ 49-34A-80 to -92.*

B. ELIGIBLE TAXPAYERS. The tax refund is available to Taxpayer contractor constructing renewable resource electric production facilities.

C. QUALIFYING ACTIVITY. Taxpayer must construct renewable resource electric production facilities. A renewable resource electric production facility is a small commercial power facility that generates electricity using renewable resources, such as solar energy, wind, geothermal energy, or biomass materials.

1. The qualifying facility must produce 10 megawatts or less of electricity as measured by nameplate rating.
2. The qualifying facility must be located within one county and owned by a natural person, corporation, nonprofit or for profit business organization, or tribal council (if the facility is located outside the boundaries of the reservation), irrigation district, drainage district, or other political subdivision or agency of the state authorized by statute to carry on the business of developing, transmitting, utilizing, or distributing electric power.

D. INCENTIVE AMOUNTS. The tax refund amount is 100% of the taxes paid on construction for projects.

E. INCENTIVE LIMITS.
Texas State Tax Incentives for Renewable Energy and Green Building

48.01 Texas state property tax exemption for renewable energy systems

A. GENERAL DESCRIPTION. Texas provides a property tax exemption in the amount of 100% of the tax on renewable energy systems. Tex. Tax Code §11.27; Form 50-123, “Exemption Application for Solar or Wind-Powered Energy Devices”.

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer owners of solar or wind-powered energy device property.

C. QUALIFYING ACTIVITY. Taxpayer must own a solar or wind-powered energy device. Solar or wind-powered energy device must be primarily for the production and distribution of thermal, mechanical, or electrical energy for on-site use, or devices used to store that energy. Solar energy device is an apparatus designed or adapted to convert the radiant energy from the sun, including energy imparted to plants through photosynthesis employing the bioconversion processes of anaerobic digestion, gasification, pyrolysis, or fermentation, but not including direct combustion, into thermal, mechanical, or electrical energy; to store the converted energy, either in the form to which originally converted or another form; or to distribute radiant solar energy or the energy to which the radiant solar energy is converted. Wind-powered energy device is an apparatus designed or adapted to convert the energy available in the wind into thermal, mechanical, or electrical energy; to store the converted energy, either in the form to which originally converted or another form; or to distribute the converted energy.

1. Qualifying solar energy devices include a range of biomass technologies.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the property tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

48.02 Texas state franchise tax deduction for solar and wind energy devices

A. GENERAL DESCRIPTION. Texas provides a franchise tax deduction in the amount of 10% of the cost of solar and wind energy devices. Tex. Tax Code §171.107; Texas Comptroller’s Letter No. 200901463L.

B. ELIGIBLE TAXPAYERS. The tax deduction is available to Taxpayer owners of solar and wind energy device.

1. Taxpayer must file with the TX Comptroller an amortization schedule showing the period in which a deduction is to be made.

C. QUALIFYING ACTIVITY. Taxpayer must own a solar energy device. Solar energy device is a system or series of mechanisms designed primarily to provide heating or cooling or to produce electrical or mechanical power by collecting and transferring solar-generated energy. Solar energy devices include mechanical or chemical devices that has the ability to store solar-generated energy for use in heating or cooling or in the production of power. Solar energy devices include wind energy technology.

1. Qualifying solar energy device must be amortized for a period of at least 60 months.

D. INCENTIVE AMOUNTS. The tax deduction amount is 10% of the amortized cost of the system.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. Unused tax deduction may not be carried forward.

G. MISCELLANEOUS.

48.03 Texas state franchise tax exemption for solar and wind energy businesses

A. GENERAL DESCRIPTION. Texas provides a franchise tax exemption in the amount of 100% of the tax on solar and wind energy businesses. Tex. Tax Code §171.056; Tex. Tax Code Ann. § 171.088.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations manufacturing, selling, or installing solar energy devices.

1. A Taxpayer that is not a corporation but that, because of its activities, would qualify for this exemption if it were a corporation, qualifies for the exemption and is exempt from the tax in the same manner and under the same conditions as a corporation.

C. QUALIFYING ACTIVITY. Taxpayer must manufacture, sell, or install solar energy devices. Solar energy device is a system or series of mechanisms designed primarily to provide heating or cooling or to produce electrical or mechanical power by collecting and transferring solar-generated energy. Solar energy device includes a mechanical or chemical device that has the ability to store solar-generated energy for use in
heating or cooling or in the production of power. Solar energy device includes wind energy technology.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the franchise tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

48.04 Texas state property tax financing option for distributed generation renewable energy and energy-efficient technologies

A. GENERAL DESCRIPTION. Texas provides a property tax financing option for municipalities for renewable-energy systems and energy-efficient technologies. Tex. Local Gov't. Code Ann. §376.

B. ELIGIBLE TAXPAYERS. The tax financing is available to Taxpayer owners financing eligible distributed generation renewable energy sources and energy-efficient technologies.

C. QUALIFYING ACTIVITY. Taxpayer must own and finance distributed generation renewable energy sources and energy-efficient technologies.

1. Distributed generation renewable energy sources and energy-efficient technologies do not include facilities for undeveloped lots or lots undergoing development at the time of the assessment.

2. Distributed generation renewable energy sources and energy-efficient technologies do not include the purchase or installation of appliances not permanently fixed to real property.

D. INCENTIVE AMOUNTS. The tax financing amount varies by local jurisdiction.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

48.05 Texas state sales tax exemption for energy-efficient Energy Star products

A. GENERAL DESCRIPTION. Texas provides a sales tax exemption in the amount of 100% of the tax on energy-efficient products. Tex. Tax Code §151.333. Texas Tax Policy News No. 3, 03/01/2013.

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer purchasers of Energy Star energy-efficient products.

C. QUALIFYING ACTIVITY. Taxpayer must purchase of Energy Star energy-efficient products. Energy Star energy-efficient products include air conditioners with a sales price of less than $6,000, refrigerators with a sales price of less than $2,000, clothes washers, dishwashers, dehumidifiers, ceiling fans, incandescent or fluorescent light bulbs, and programmable thermostats.

1. Energy Star energy-efficient products include installation and delivery charges for these products.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the sales tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax exemption period is the Saturday preceding the last Monday in May (Memorial Day) and ending on that same Monday.

G. MISCELLANEOUS.
49. Utah State Tax Incentives for Renewable Energy and Green Building

49.01 Utah state income tax credit for renewable energy systems

A. GENERAL DESCRIPTION. Utah provides an income tax credit in amounts ranging from 10-25% of the cost of renewable energy systems. Utah Code Ann. §59-7-614; §63M-4-503 UAC R638-2; Utah Admin. R. R362-1-1 et seq; R357-9.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayers installing residential or commercial renewable energy systems.

1. Taxpayers must be certified by the UT State Energy Program.
2. Taxpayer may be a non-business entity that leases a residential renewable energy system and may use the tax credit for no more than 7 years from the initiation of the lease.
3. Taxpayer may be a business entity that leases a commercial renewable energy system.
4. Taxpayer may be a builder for the installation of a renewable energy system on a residential unit.

C. QUALIFYING ACTIVITY. Taxpayer must install a residential or commercial renewable energy system. Residential renewable energy systems include active and passive solar thermal systems; solar electric systems; wind turbines; hydro (water) energy; geothermal heat pumps; direct-use geothermal; and biomass. Commercial renewable energy system is any active solar, passive solar, geothermal electricity, direct-use geothermal, geothermal heat-pump system, wind, hydro-energy, or biomass system used to supply energy to a commercial unit or as a commercial enterprise. Commercial renewable energy system may be used to supply energy to a commercial unit or as a commercial enterprise selling the energy. Commercial renewable energy systems include active and passive solar thermal systems; solar electric systems; wind turbines; hydro (water) energy; geothermal heat pumps; direct-use geothermal; and geothermal electricity; and biomass systems.

1. Renewable energy system includes biomass systems that produce either fuel or electricity.
2. Renewable energy system does not include biomass heating systems.
3. Renewable energy system does not include wind, geothermal electricity, or biomass equipment capable of producing a total of 660 or more kilowatts of electricity.

D. INCENTIVE AMOUNTS. The tax credit amount for residential systems is 25% of the reasonable installed system costs. The tax credit amount for commercial systems is 10% of the reasonable installed system costs with total capacity of less than 660 kW.

E. INCENTIVE LIMITS. The maximum tax credit amount for residential systems is $2,000 per residential unit. The maximum tax credit amount for commercial systems is $50,000 per commercial unit.

F. INCENTIVE TIMEFRAME. The tax credit may expire October 1, 2012, upon a legislatively mandated review. Unused tax credit may be carried forward 4 years. A Taxpayer non-business entity that leases a residential system may use the tax credit for no more than 7 years from the initiation of the lease.

G. MISCELLANEOUS.

49.02 Utah state income tax credit for commercial renewable energy production

A. GENERAL DESCRIPTION. Utah provides an income tax credit in amount of $0.0035 per kWh of electricity produced and sold from commercial renewable energy systems. Utah Code Ann. §59-7-614; §63M-4-503; UAC R638-2; Utah Admin. R. R362-1-1 et seq; R357-9.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayers producing and selling electricity from a commercial renewable energy system.

1. Taxpayers must be certified by the UT State Energy Program.
2. Taxpayer may be a business entity that leases a commercial renewable energy system.

C. QUALIFYING ACTIVITY. Taxpayer must produce and sell electricity from a commercial renewable energy system. Commercial renewable energy system is wind, geothermal electricity, or biomass equipment capable of producing a total of 660 or more kilowatts of electricity.

1. Renewable energy system includes biomass systems that produce either fuel or electricity.
2. Renewable energy system does not include biomass heating systems.
3. Commercial renewable energy system may be used to supply energy to a commercial unit or as a commercial enterprise selling the energy.

D. INCENTIVE AMOUNTS. The tax credit amount for commercial wind, geothermal electric, and biomass systems with a total capacity of 660 kW or greater is $0.0035/kWh, for 4 years.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit may expire October 1, 2012, upon a legislatively mandated review. The tax credit period is 4 years. The tax credit is refundable.
G. MISCELLANEOUS.

49.03 Utah state sales tax exemption for renewable resource electricity generation equipment

A. GENERAL DESCRIPTION. Utah provides a sales tax exemption in the amount of 100% of the tax on renewable resource electricity generation equipment. Utah Code Ann. §59-12-104(55), (75); Utah Code Ann. §54-15-102.

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer owners of equipment used to generate electricity from renewable resources.

C. QUALIFYING ACTIVITY. Taxpayer must purchase or lease equipment used to generate electricity from renewable resources. Renewable resources include wind, solar, fuel cell, biomass, landfill gas, anaerobic digestion, hydroelectricity and geothermal energy. Qualifying equipment includes wind turbines, generating equipment, control and monitoring systems, power lines, substation equipment, lighting, fencing, pipes, and other equipment for locating power lines and poles. Fuel cell is a device in which the energy of a reaction between a fuel and an oxidant is converted directly and continuously into electrical energy.

1. Qualifying equipment must use renewable energy to produce electricity and must have a minimum capacity of 20 kW.
2. Qualifying equipment includes equipment that expands an existing facility by 1 or more megawatt (MW).
3. Qualifying equipment have an economic life of 5 or more years.
4. Qualifying equipment does not include tools and other equipment used in construction of a new facility, contracted services required for construction, and routine maintenance activities and equipment utilized or acquired after the project is operational.
5. Qualifying leases must be made for at least 7 years.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the sales tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax exemption expires June 30, 2019.

G. MISCELLANEOUS.

49.05 Utah state income tax credit for solar units purchased from qualifying local political subdivisions

A. GENERAL DESCRIPTION. Utah provides an income tax credit in the amount determined by the UT Office of Economic Development for qualifying renewable energy projects. Utah Code Ann. §63M-1-2804.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations or individuals investing in qualifying renewable energy projects.

1. Taxpayer must be certified by the UT Office of Economic Development.

C. QUALIFYING ACTIVITY. Taxpayer must invest in a qualifying renewable energy projects. Qualifying renewable energy projects includes significant capital investment, the creation of new incremental jobs, high paying jobs, or significant purchases from Utah vendors and providers, or any combination of these three economic factors.

1. Qualifying renewable energy projects must be certified by the UT Office of Economic Development.

D. INCENTIVE AMOUNTS. The tax credit amount is determined by the UT Office of Economic Development.

E. INCENTIVE LIMITS. The maximum tax credit amount is 100% of the new state revenues generated by the renewable energy project over the life of a renewable energy project, or 20 years.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.
1. Qualifying political subdivisions are cities or towns in the state, interlocal entities, or special service districts.

D. INCENTIVE AMOUNTS. The tax credit amount is 25% the purchase cost of solar units.

E. INCENTIVE LIMITS. The maximum tax credit amount is $2,000.

F. INCENTIVE TIMEFRAME. The tax credit expires October 1, 2012. Unused tax credit may be carried forward 4 years.

G. MISCELLANEOUS.

49.06 Utah state corporate income tax credit for cleaner burning fuel vehicles

A. GENERAL DESCRIPTION. Utah provides a corporate income tax credit in the amount of 50% of the cost of equipment for conversion of a motor vehicle to be fueled by propane, natural gas, or electricity. Utah Code Ann. §39-7-605; Utah Admin. Code §§ R307-121; Notice, Utah Division of Air Quality, 10/01/2008; H.B. 70 (2010).

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer corporations purchasing equipment for conversion motor vehicles to be fueled by propane, natural gas, or electricity.

1. Taxpayer must be certified by the Air Quality Board.

C. QUALIFYING ACTIVITY. Taxpayer must purchase equipment for conversion of a motor vehicle to be fueled by propane, natural gas, or electricity. Equipment for conversion may include fuel, ignition, emissions control, and engine components that are modified, removed, or added to a motor vehicle or special mobile equipment to make that vehicle or equipment eligible.

1. Equipment for conversion must be certified by the UT Air Quality Board.
2. Qualifying motor vehicle do not include hybrid vehicles.
3. Qualifying retrofits must be certified by the U.S. Environmental Protection Agency or by a state whose certification standards are recognized by the Utah Air Quality Board.

D. INCENTIVE AMOUNTS. The tax credit amount is 50% the cost of equipment for conversion.

1. The cost of equipment for conversion does not include any clean fuel grant received from the UT Department of Community and Economic Development.

E. INCENTIVE LIMITS. The maximum tax credit amount is $2,500 per vehicle. The maximum tax credit amount for special mobile equipment engine is $1,000 per engine.

F. INCENTIVE TIMEFRAME. The tax credit expires December 31, 2013. Unused tax credit may be carried forward 5 years.

G. MISCELLANEOUS.

49.07 Utah state sales tax exemption for renewable resource electricity

A. GENERAL DESCRIPTION. Utah provides a sales tax exemption in the amount of 100% of the tax on renewable resource electricity. Utah Code Ann. §§ 10-1-304; Utah Code Ann. §59-12-104(47).

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer producers and sellers of electricity from renewable resources.

C. QUALIFYING ACTIVITY. Taxpayer must purchase and sell electricity from renewable resources. Renewable resources include wind, solar, biomass, landfill gas, anaerobic digestion, hydroelectricity and geothermal energy.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the sales tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax exemption expires June 30, 2019.

G. MISCELLANEOUS.

B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer manufacturers of alcohol fuel, wood biomass fuel and solar energy systems products sold in-state.

C. QUALIFYING ACTIVITY. Taxpayer must pay manufacturing taxes on alcohol fuel, wood biomass fuel and solar energy systems products sold in-state.

1. Qualifying alcohol fuel is any alcohol made from a product other than petroleum or natural gas, which is used alone or in combination with gasoline or other petroleum products for use as a fuel for motor vehicles, farm implements, and machines or implements of husbandry.

2. Qualifying wood biomass fuel is a pyrolytic liquid fuel or synthesis gas-derived liquid fuel, used in internal combustion engines, and produced from wood, forest, or field residue, or dedicated energy crops that do not include wood pieces that have been treated with chemical preservatives such as creosote, pentachlorophenol, or copper-chroma-arsenic.

3. Qualifying solar energy systems include systems using photovoltaic modules, or of solar grade silicon, silicon solar wafers, silicon solar cells, thin film solar devices, or compound semiconductor solar wafers. A compound semiconductor solar wafer is a semiconductor solar wafer composed of elements from two or more different groups of the periodic table. A module is the smallest nondivisible self-contained physical structure housing interconnected photovoltaic cells and providing a single direct current electrical output. A photovoltaic cell is a device that converts light directly into electricity without moving parts. A silicon solar cells is a photovoltaic cell manufactured from a silicon solar wafer. A silicon solar wafers is a silicon wafer manufactured for solar conversion purposes. A solar energy system is any device or combination of devices or elements that rely upon direct sunlight as an energy source for use in the generation of electricity. A solar grade silicon is high-purity silicon used exclusively in components of solar energy systems using photovoltaic modules to capture direct sunlight. Solar grade silicon does not include silicon used in semiconductors. A thin film solar devices is a nonparticipating substrate on which various semiconducting materials are deposited to produce a photovoltaic cell that is used to generate electricity.

D. INCENTIVE AMOUNTS. The tax credit amount is 100% of manufacturing taxes paid.

1. Manufacturing tax is a gross receipts tax imposed on the act or privilege of engaging in business as a manufacturer, and includes (i) the taxes imposed in RCW 82.04.240, 82.04.2909(1), 82.04.260(1), (2), (4), (11), and (12), and 82.04.294(1); (ii) the tax imposed under RCW 82.04.261 on persons who are engaged in business as a manufacturer; and (iii) similar gross receipts taxes paid to other states.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit expires June 30, 2014.

G. MISCELLANEOUS.
not increase productivity, improve efficiency, or extend the useful life of machinery and equipment; (v) buildings; or (vi) building fixtures that are not integral and necessary to the generation of electricity that are permanently affixed to and become a physical part of a building.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% sales and use tax exemption due before July 1, 2011 and for solar energy systems that produce 10 kw or less of electricity, and 75% of sales and use tax due after July 1, 2011 and for solar energy systems that produce more than 10 kw of electricity.

E. INCENTIVE LIMITS. Taxpayer must pay sales tax to the seller and then apply for a partial refund from the Department of Revenue, instead of receiving a full sales tax exemption at the point of sale for solar energy systems that produce more than 10 kw of electricity.

F. INCENTIVE TIMEFRAME. The tax exemption expired June 30, 2009 for solar water heating systems. The tax exemption expires June 30, 2011 for systems generating electricity using fuel cells, wind, sun, biomass energy, tidal or wave energy, geothermal, anaerobic digestion or landfill gas. The tax exemption expires on June 30, 2013 for solar energy systems under 10 kW.

G. MISCELLANEOUS.

53.03 Washington state business and occupation tax abatement for solar equipment manufacturers


B. ELIGIBLE TAXPAYERS. The tax abatement is available to Taxpayer manufacturers and wholesale marketers of solar-electric modules or silicon components.

1. Taxpayers are required to file annual reports with the WA Department of Revenue, detailing employment, wages, and health and retirement benefits.

C. QUALIFYING ACTIVITY. Taxpayer must manufacture or wholesale market photovoltaic modules, solar grade silicon, silicon solar wafers, silicon solar cells, thin film solar devices or compound semiconductor solar wafers to be used exclusively in solar energy systems.

1. Qualifying solar energy systems are devices or combination of devices or elements that rely upon direct sunlight as an energy source for use in the generation of electricity.

2. Qualifying solar grade silicon is high-purity silicon used exclusively in components of solar energy systems using photovoltaic modules to capture direct sunlight.

D. INCENTIVE AMOUNTS. The tax abatement amount is 43% of business and occupation tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax abatement expires on June 30, 2017.

G. MISCELLANEOUS.

53.04 Washington state sales and use tax exemption for biofuel materials

A. GENERAL DESCRIPTION. Washington provides a sales and use tax exemption in the amount of 100% of the tax on hog fuel. Wash. Rev. Code §82.08.956; Wash. Dept. of Rev., Regs. §§ 458-20-121, and -134.

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer purchasers of hog fuel.

C. QUALIFYING ACTIVITY. Taxpayer must purchase hog fuel. Hog fuel is wood waste and other wood residuals used to produce electricity, steam, heat or biofuel.

1. Hog fuel includes forest derived biomass.

2. Hog fuel does not include firewood or wood pellets.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the sales and use tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax exemption expires June 30, 2013.

G. MISCELLANEOUS.

53.05 Washington state income tax credit for high efficiency appliances or equipment

A. GENERAL DESCRIPTION. Washington provides an income tax credit in the amount of 8.8% of the purchase price of high efficiency appliances or equipment. Wash. Rev. Code §82.04.4493; Washington Special Notice 06/26/2008, 06/26/2008.
B. ELIGIBLE TAXPAYERS. The tax credit is available to Taxpayer purchasers of high efficiency appliances or equipment.

   1. Taxpayer must have gross income of $750,000 or less for the preceding calendar year.

C. QUALIFYING ACTIVITY. Taxpayer must purchase high efficiency appliances or equipment. High efficiency appliances and equipment include:

   1. Commercial freezers and refrigerators meeting consortium of energy efficiency tier 2 specifications dated January 1, 2006. Commercial refrigerators and freezers are refrigerators, freezers, or refrigerator-freezers designed for use by commercial or institutional facilities for the purpose of storing or merchandising food products, beverages, or ice at specified temperatures that: incorporate most components involved in the vapor-compression cycle and the refrigerated compartment in a single cabinet, and may be configured with either solid or transparent doors as a reach-in cabinet, pass-through cabinet, roll-in cabinet, or roll-through cabinet.
      (i). Qualifying commercial refrigerators and freezers do not include Products with 85 cubic feet or more of internal volume, walk-in refrigerators or freezers; consumer products that are federally regulated under 42 U.S.C. § 6291 et seq., products without doors; or freezers specifically designed for ice cream.

   2. High efficiency commercial clothes washers meeting consortium for energy efficiency specifications dated November 14, 2007. A commercial clothes washer is a soft mount horizontal or vertical-axis clothes washer that has a clothes container compartment no greater than 3.5 cubic feet in the case of a horizontal-axis product or no greater than four cubic feet in the case of a vertical-axis product; and is designed for use by more than one household, such as in multifamily housing, apartments, or coin laundries.

   3. Commercial ice makers meeting consortium of energy efficiency specifications dated January 1, 2006. A commercial ice maker is a factory-made assembly, not necessarily shipped in one package, consisting of a condensing unit and ice-making section operating as an integrated unit with is for making and harvesting ice.

   4. Commercial full-size gas convection ovens with interior measurements of 6 cubic feet or larger;

   5. Commercial deep fat fryers rated Energy Star as of August 2003. A commercial open, deep-fat fryer is an appliance (including a cooking vessel), in which oil is placed to such a depth that the cooking food is essentially supported by displacement of the cooking fluid rather than by the bottom of the vessel and heat is delivered to the cooking fluid by an immersed electric element or band-wrapped vessel (electric fryers), or by heat transfer from gas burners through either the walls of the fryer or through tubes passing through the cooking fluid (gas fryers).

   6. Commercial hot food holding cabinets rated Energy Star as of August 2003. A commercial hot food holding cabinet is an appliance that is designed to hold hot food at a specified temperature, which has been cooked using a separate appliance.

   7. Commercial electric and gas steam cookers (also known as compartment cookers) rated Energy Star as of August 2003. A steam cooker is a device with one or more food steaming compartments, in which the energy in the steam is transferred to the food by direct contact. Models may include countertop models, wall-mounted models, and floor models mounted on a stand, pedestal, or cabinet-style base.

D. INCENTIVE AMOUNTS. The tax credit amount is 8.8% of the purchase price of high efficiency appliances or equipment.

E. INCENTIVE LIMITS. The statewide maximum annual tax credit amount is $750,000.

F. INCENTIVE TIMEFRAME. The tax credit expires June 30, 2010.

G. MISCELLANEOUS.

53.06 Washington state sales and use tax exemption for residential energy efficiency property

A. GENERAL DESCRIPTION. Washington provides a sales and use tax exemption in the amount 100% of the tax on residential energy efficiency property. L. 2008 H2847 §1; L. 2008 H2847 §2; Washington Special Notice 05/22/2008.

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer purchasers of residential energy efficiency property.

   1. Taxpayer must provide the seller with an exemption certificate.

C. QUALIFYING ACTIVITY. Taxpayer must purchase residential energy efficiency property. Residential efficiency property include insulation, sealants, and parts for air infiltration and heating and cooling systems.

   1. Qualifying residences must be under Washington's weatherization assistance program.

   2. Qualifying property does not include labor charges for installation.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the sales and use tax due.

E. INCENTIVE LIMITS.
53.07 Washington state sales and use tax exemption for electric vehicle battery and infrastructure

A. GENERAL DESCRIPTION. Washington provides a sales and use tax exemption in the amount 100% of the tax on electric vehicle battery and infrastructure. *Wash. Rev. Code §§ 82.08.816; Wash. Rev. Code §§ 82.12.816; Wash. Rev. Code § 82.29A.125.*

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer purchasers of electric vehicle battery and infrastructure.

C. QUALIFYING ACTIVITY. Taxpayer must purchase electric vehicle battery and infrastructure. Electric vehicle infrastructure is any structure, machinery, and equipment necessary and integral to support an electric vehicle, including battery charging stations, rapid charging stations, and battery exchange stations.

1. A battery exchange station is a fully automated facility that will enable an electric vehicle with a swappable battery to enter a drive lane and exchange the depleted battery with a fully charged battery through a fully automated process.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the sales and use tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME.

G. MISCELLANEOUS.

53.08 Washington state sales and use tax exemption for clean fuel vehicles

A. GENERAL DESCRIPTION. Washington provides a sales and use tax exemption in the amount 100% of the tax on clean fuel vehicles. *Wash. Rev. Code §82.08.809 et seq.; S.B. 6712 (2010); Wash. Dept. of Rev., Special Notice, 7/21/10.*

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer purchasers of new passenger cars, light duty trucks, and medium duty passenger vehicles, which are exclusively powered by a clean alternative fuel. Clean alternative fuel is natural gas, propane, hydrogen, or electricity when used to fuel a motor vehicle that meets California emission standards and complies with Washington State Department of Ecology rules.

1. Qualifying modified vehicles must be part of a fleet of at least 5 vehicles, all owned by the same person; have under 30,000 in mileage; be less than 2 years past their original date of manufacture; and be sold for the first time since modification.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the sales and use tax due.

1. Qualifying hybrid vehicles that have a U.S. Environmental Protection Agency estimated highway gasoline mileage rating of at least 40 mpg are eligible for an exemption only from the 0.3% motor vehicle tax.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax exemption expires July 1, 2015.

G. MISCELLANEOUS.

53.09 Washington state business and operations tax deduction for biodiesel fuel sales

A. GENERAL DESCRIPTION. Washington provides a business and operations tax deduction in the amount 100% of the amounts received from the retail sale or distribution of biodiesel fuel or E85 motor fuel. *Wash. Rev. Code § 82.04.4334.*

B. ELIGIBLE TAXPAYERS. The tax deduction is available to Taxpayer retail sellers and distributors of biodiesel fuel or E85 motor fuel.

C. QUALIFYING ACTIVITY. Taxpayer must own sell and distribute biodiesel fuel or E85 motor fuel.

1. Biodiesel fuel is a mono alkyl ester of long chain fatty acids derived from vegetable oils or animal fats for use in compression-ignition engines, and that meets the requirements of the American Society of Testing and Materials specification D 6751 in effect as of Jan. 1, 2003.

2. E85 motor fuel is an alternative fuel that is a blend of ethanol and hydrocarbon of which the ethanol portion is nominally 75 to 85 percent denatured fuel ethanol by volume that complies with the most recent version of American Society of Testing and Materials specification D 5798
D. **INCENTIVE AMOUNTS.** The tax deduction amount is 100% of amounts received from the retail sale or distribution of biodiesel fuel or E85 motor fuel.

E. **INCENTIVE LIMITS.**

F. **INCENTIVE TIMEFRAME.** The tax exemption expires June 30, 2015.

G. **MISCELLANEOUS.**

53.10 Washington state property tax exemption for biodiesel manufacturing facilities

A. **GENERAL DESCRIPTION.** Washington provides a property tax exemption in the amount 100% of the tax on biodiesel manufacturing facilities. *Wash. Rev. Code §84.36.635 et seq.; S.B. 6712 (2010).*

B. **ELIGIBLE TAXPAYERS.** The tax exemption is available to Taxpayer owners of biodiesel manufacturing facilities.

C. **QUALIFYING ACTIVITY.** Taxpayer must own biodiesel manufacturing facilities. A biodiesel manufacturing facility is all buildings, machinery, equipment, and other personal property which are used primarily for the manufacturing of alcohol fuel, biodiesel fuel, biodiesel feedstock, or the operation of an anaerobic digester, the land upon which this property is located, and land that is reasonably necessary in the manufacturing of alcohol fuel, biodiesel fuel, biodiesel feedstock, or the operation of an anaerobic digester, but not land necessary for growing of crops.

   1. Alcohol fuel is any alcohol made from a product other than petroleum or natural gas, which is used alone or in combination with gasoline or other petroleum products for use as a fuel for motor vehicles, farm implements, and machines or implements of husbandry.

   2. An anaerobic digester is a facility that processes manure from livestock into biogas and dried manure using microorganisms in a decomposition process within a closed, oxygen-free container. Biodiesel feedstock is oil that is produced from an agricultural crop for the sole purpose of ultimately producing biodiesel fuel.

   3. Biodiesel fuel is a mono alkyl ester of long chain fatty acids derived from vegetable oils or animal fats for use in compression-ignition engines and that meets the requirements of the American society of testing and materials specification D 6751 in effect as of January 1, 2003.

D. **INCENTIVE AMOUNTS.** The tax exemption amount is 100% of the sales and use tax due.

   1. For manufacturing facilities which produce products in addition to alcohol fuel, biodiesel fuel, or biodiesel feedstock, the amount of the property tax exemption is based upon the annual percentage of the total value of all products manufactured that is the value of the alcohol fuel, biodiesel fuel, and biodiesel feedstock manufactured.

E. **INCENTIVE LIMITS.**

F. **INCENTIVE TIMEFRAME.** The tax exemption period is 6 years. The tax exemption expires December 31, 2015. For qualifying anaerobic digesters the tax exemption expires December 31, 2012.

G. **MISCELLANEOUS.**

53.11 Washington state sales and use tax exemption for biodiesel manufacturing equipment and facilities

A. **GENERAL DESCRIPTION.** Washington provides a sales and use tax exemption in the amount 100% of the tax on biodiesel or E85 motor fuel manufacturing equipment and facilities. *Wash. Rev. Code § 82.08.955.*

B. **ELIGIBLE TAXPAYERS.** The tax exemption is available to Taxpayer purchasers of biodiesel or E85 motor fuel manufacturing equipment and facilities.

C. **QUALIFYING ACTIVITY.** Taxpayer purchasers own biodiesel or E85 motor fuel manufacturing equipment and facilities.

   1. Equipment includes industrial fixtures, devices, and support facilities and tangible personal property that becomes an ingredient or component thereof, including repair parts and replacement parts that are integral and necessary for the delivery of biodiesel blends or E85 motor fuel into the fuel tank of a motor vehicle.

D. **INCENTIVE AMOUNTS.** The tax exemption amount is 100% of the sales and use tax due.

E. **INCENTIVE LIMITS.**

F. **INCENTIVE TIMEFRAME.** The tax exemption expires June 30, 2015.

G. **MISCELLANEOUS.**

53.12 Washington state property tax exemption for wood biomass manufacturing facilities

A. **GENERAL DESCRIPTION.** Washington provides a property tax exemption in the amount 100% of the tax on wood biomass manufacturing facilities. *Wash. Rev. Code §84.36.635 et seq.; S.B. 6712 (2010).*
B. **ELIGIBLE TAXPAYERS.** The tax exemption is available to Taxpayer owners of wood biomass manufacturing facilities.

C. **QUALIFYING ACTIVITY.** Taxpayer must own wood biomass manufacturing facilities. A wood biomass manufacturing facility is all buildings, machinery, equipment, and other personal property which are used primarily for the manufacturing of wood biomass fuel, the land upon which this property is located, and land that is reasonably necessary in the manufacturing of wood biomass fuel, but not land necessary for growing of crops.

1. Wood biomass is a pyrolytic liquid fuel or synthesis gas-derived liquid fuel, used in internal combustion engines, and produced from wood, forest, or field residue, or dedicated energy crops that do not include wood pieces that have been treated with chemical preservatives such as creosote, pentachlorophenol, or copper-chroma-arsenic.

D. **INCENTIVE AMOUNTS.** The tax exemption amount is 100% of the sales and use tax due.

1. For manufacturing facilities which produce products in addition to wood biomass fuel the amount of the property tax exemption is based upon the annual percentage of the total value of all products manufactured that is the value of the wood biomass fuel manufactured.

E. **INCENTIVE LIMITS.**

F. **INCENTIVE TIMEFRAME.** The tax exemption period is 6 years. The tax exemption expires December 31, 2015.

G. **MISCELLANEOUS.**
2. Harvester does not include persons performing under contract the necessary labor or mechanical services for a harvester.

C. QUALIFYING ACTIVITY. Taxpayer must harvest forest-derived biomass.

D. INCENTIVE AMOUNTS. The tax credit amount is $3.00 per green ton of the forest-derived biomass. After June 30, 2013, the tax credit amount will be $5.00 per green ton of the forest-derived biomass.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax credit expires June 30, 2015. Unused tax credit may be carried forward 2 years.

G. MISCELLANEOUS.

### 53.15 Washington state sales and use tax exemption for forest-derived biomass

A. GENERAL DESCRIPTION. Washington provides a sales and use tax exemption in the amount of 100% of the forest-derived biomass sold for use in the production of electricity, steam, heat, or biofuel. Wash. Rev. Code §82.08.957; Wash. Rev. Code §82.12.957.

B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer purchasers of forest-derived biomass.

C. QUALIFYING ACTIVITY. Taxpayer must purchase forest-derived biomass for use in the production of electricity, steam, heat, or biofuel.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of the tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax exemption expires June 30, 2015.

G. MISCELLANEOUS.

### 53.16 Washington state cost recovery incentive for electricity renewable energy system


B. ELIGIBLE TAXPAYERS. The cost recovery incentive is available to Taxpayers generating electricity from a renewable energy system.

1. Taxpayer must be certified by the light and power business serving the situs of the system, the WA Department of Revenue and the WSU Climate and Rural Energy Development Center.
2. Taxpayer must not be in the light and power business or in the gas distribution business.
3. Taxpayer may be a participant in a community solar project.

C. QUALIFYING ACTIVITY. Taxpayer must generate electricity from a renewable energy system on systems located on interconnected properties belonging to customers of a light and power business. Renewable energy system is a solar energy system, an anaerobic digester, or a wind generator used for producing electricity. A solar energy system is any device or combination of devices or elements that rely upon direct sunlight as an energy source for use in the generation of electricity. An anaerobic digester is a facility that processes manure from livestock into biogas and dried manure using microorganisms in a decomposition process within a closed, oxygen-free container.

1. A solar energy system includes a community solar project. A community solar project is:
   (i). A solar energy system that is capable of generating up to 75 kilowatts of electricity and is owned by local individuals, households, nonprofit organizations, or nonutility businesses that is placed on the property owned by a cooperating local governmental entity that is not in the light and power business or in the gas distribution business;
   (ii). A utility-owned solar energy system that is capable of generating up to 75 kilowatts of electricity and that is voluntarily funded by the utility's ratepayers where, in exchange for their financial support, the utility gives contributors a payment or credit on their utility bill for the value of the electricity produced by the project; or
   (iii). A solar energy system, placed on the property owned by a cooperating local governmental entity that is not in the light and power business or in the gas distribution business, that is capable of generating up to 75 kilowatts of electricity, and that is owned by a company whose members are each eligible for an investment cost recovery incentive for the same customer-generated electricity.

D. INCENTIVE AMOUNTS. The cost recovery incentive base rate amount is $0.15 per kilowatt-hour of the electricity
generated by a renewable energy system. The cost recovery incentive base rate amount is $0.30 per kilowatt-hour of the electricity generated by a community solar project.

1. The cost recovery incentive base rate amount for qualifying customer-generated electricity is multiplied by: 2.4 for electricity produced using solar modules manufactured in Washington state; 1.2 for electricity produced using a solar or a wind generator equipped with an inverter manufactured in Washington state; 1.0 for electricity produced using an anaerobic digester, or by other solar equipment or using a wind generator equipped with blades manufactured in Washington state; 0.8 for electricity produced by wind.

E. INCENTIVE LIMITS. The maximum annual cost recovery incentive amount is $5,000.


G. MISCELLANEOUS. The cost recovery incentive is not taxable income.

53.17 Washington state business tax credit for renewable energy system cost recovery incentive payments


B. ELIGIBLE TAXPAYERS. The tax credit is available to light and power businesses Taxpayers making cost recovery incentive payments.

C. QUALIFYING ACTIVITY. Taxpayer must make renewable energy system cost recovery incentive payments to owners generating electricity from a renewable energy system. Renewable energy system is a solar energy system, an anaerobic digester, or a wind generator used for producing electricity.

D. INCENTIVE AMOUNTS. The tax credit amount is 100% of the cost recovery incentive payments made.

E. INCENTIVE LIMITS. The maximum annual tax credit amount is the greater of $100,000 or 0.5% of the Taxpayer’s taxable power sales due. The tax credit is not refundable.

1. Utility-owned community solar projects may only account for up to 25% of the total allowable tax credit.

2. Company-owned community solar projects may only account for up to 5% of the total allowable tax credit.

F. INCENTIVE TIMEFRAME. The tax credit expires June 30, 2021.

G. MISCELLANEOUS.
Wyoming State Tax Incentives for Renewable Energy and Green Building

Wyoming state excise tax exemption for renewable energy equipment


B. ELIGIBLE TAXPAYERS. The tax exemption is available to Taxpayer purchasers of equipment used to generate electricity from renewable resources.

1. Taxpayer must have entered into a written contract with the landowner that describes the project, including equipment to be purchased and placed on the land. Taxpayer must have made payment to the landowner under terms of the contract.
2. Taxpayer must meet other permitting and documentation requirements.

C. QUALIFYING ACTIVITY. Taxpayer must purchase renewable energy equipment. Renewable energy includes wind generation, solar, biomass, landfill gas, hydro, hydrogen and geothermal energy. Qualifying equipment includes wind turbines, generating equipment, control and monitoring systems, power lines, substation equipment, lighting, fencing, pipes and other equipment for locating power lines and poles. Qualifying equipment must be used to generate electricity from renewable resources with a total net rating capacity of not more than 25 kilowatts, or where the entire renewable energy system is to be for off-grid use.

1. Qualifying equipment only includes equipment used up to the point of interconnection with an existing transmission grid.
2. Qualifying equipment does not include: (1) tools and other equipment used in construction of a new facility; (2) contracted services required for construction and routine maintenance activities’ and (3) equipment utilized or acquired after the project is operational.

D. INCENTIVE AMOUNTS. The tax exemption amount is 100% of excise tax due.

E. INCENTIVE LIMITS.

F. INCENTIVE TIMEFRAME. The tax exemption expires on December 31, 2011 for renewable energy equipment where either the project developer is the land owner, or where the project developer has, prior to January 1, 2010, entered into a written contract with a landowner. The tax exemption expires on June 30, 2012 for renewable energy equipment with a net rating capacity of 25 kW or less and systems used entirely off-grid.

G. MISCELLANEOUS.