

Going Green Update – January 2012

The following incentives make the adoption of alternative energy methods and products beneficial through tax and energy costs savings.

State	Benefit Period	Benefits
AL	01/01/10 – 12/31/13	The WISE Home Energy Program provides up to \$750 in energy efficiency rebates for homeowners in Cullman, Madison, Jefferson, Shelby, Morgan, Limestone and Lawrence counties. A \$350 rebate is available to homeowners who install efficiency measures that result in an energy savings of at least 20% post energy audit, and an additional \$400 rebate is available for eligible project improvements. Only single-family, owner occupied homes are eligible to participate in the WISE Home Energy program. Certain restrictions apply.
AR	01/01/08 – 12/31/33	Up to 100% income tax exemption for manufacturers of windmill blades or components meeting certain criteria. Businesses that locate in the state after January 1, 2008 are eligible for a partial income tax abatement. Businesses must demonstrate significant investment and job creation in order to receive the incentive.
AR	03/22/10 – 03/31/12	Rebates for renewable energy systems used to generate electricity (solar photovoltaic and small wind) and solar water heating systems. Certain net metering size requirements must be met along with other restrictions.
AR	Present – 12/31/13	SourceGas offers a variety of incentives for high efficiency commercial and industrial equipment. Rebates, ranging from \$150 to \$1,050, are available for the purchase of qualifying furnaces, hydronic heating systems, high efficiency water heaters, boilers, boiler controls and commercial cooking equipment. Custom measures are also eligible for rebates under this offering. Furnace, boiler and water heater rebates vary based upon the efficiency rating of the purchased equipment. Certain restrictions apply.
AR	Present	SourceGas offers various incentives for high efficiency home heating and water heating equipment. Rebates, ranging from \$300 to \$600, are available for the purchase of direct vent wall furnaces, standard gas furnaces, hydronic heating systems and high efficiency water heaters. Standard gas furnace and water heater rebates vary based upon the efficiency rating of the purchased equipment. Certain restrictions apply.
AZ	01/01/06 – 12/31/18	Tax credit equal to 10% of the installed cost of a solar energy device up to a maximum credit of \$25,000 per building or \$50,000 total per year. Credit can be applied against corporate or personal taxes.

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AZ	01/01/10 – 12/31/16	Tax credit up to 10% of the taxpayer's total capital investment in a renewable energy manufacturing facility or in a new regional, national or global renewable energy business headquarters. Certain requirements apply regarding employee numbers and wages.
AZ	07/10/09	Property tax exemption available to commercial, industrial or residential sectors for 100% of the increased value for the installation of solar energy devices and other renewable energy technologies used to produce energy primarily for on-site consumption.
AZ	04/10/00 – 12/31/40	Property tax incentive for renewable energy equipment owned by utilities that generate, transmit or distribute but do not use. For the purpose of determining property tax, the equipment is assessed at 20% of its depreciated cost. (Amended in July 2008 to extend the expiration date to 2040).
AZ	01/01/94	Deduction for the cost (up to a maximum of \$500) of converting an existing wood fireplace to a qualifying wood stove.
AZ	05/10/10 – 12/31/16	Sales tax exemption for the retail sale of solar energy devices and for installation of solar energy devices by contractors. Certain restrictions apply. ⁹
AZ	01/01/95	Solar energy credit available to individuals in the amount of 25% of the cost (up to \$1,000) of a solar energy device.
AZ	12/31/10 – 12/31/20	Corporate tax credit based on the amount of electricity produced annually for a 10-year period. The tax credit for wind and biomass systems is equal to \$.01 per kilowatt-hour for the first 200,000 megawatt-hours of electricity produced in one year. The credit for photovoltaics and solar thermal electric systems varies depending on the year of electricity production.
CA	10/04/10	Sales and use tax exclusion for tangible personal property used for the design, manufacture, production or assembly of advanced transportation technologies. These technologies must be capable of creating long-term, high value-added jobs while enhancing the state's commitment to energy conservation, pollution reduction and transportation efficiency.
CA	03/24/10 – 01/01/21	Exemption from sales tax for manufacturing equipment purchased to produce alternative energy.
CA	01/01/07 -12/31/16	Monetary incentives provided by the California Solar Initiative program for eligible systems up to the first 1,000 kW of generating capacity or displaced grid electric load. Any retail electric distribution customer of PG&E, SCE, or SDG&E is eligible to install a solar energy system project and receive incentives from the CSI Program.

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CA	01/01/10 – 01/01/16	The Self-Generation Incentive Program offers incentive payments ranging from \$1/W - \$4.50/W to customers who produce electricity with wind turbines and fuel cells. Retail customers of SDG&E, PG&E, SCE and SoCal Gas are eligible. Additional funding might not be available beyond December 31, 2011.
CA	07/01/10 – 06/30/12	Various incentive payments for the purchase and installation of solar energy projects within San Francisco to residents, local businesses and non-profits. (The program is funded annually and is available until funds are exhausted).
CA	04/19/10 – 10/01/12	Rebates up to \$500 including a no-cost permit available to City of Long Beach owners of single-family homes, condominiums, and live/work units who purchase certain energy efficient appliances.
CA	05/01/10 – 12/31/17	Monetary incentives available to single and multifamily residential and commercial customers that install solar water heating systems and have their electricity or gas supplied by PG&E, SCE, SCGC or SDG&E. There are various incentive levels depending on whether the solar water heating system displaces electricity or natural gas and other items.
CA	09/01/08 – 12/31/16	Property tax exclusion for certain types of solar energy systems installed in the commercial, industrial or residential sectors. Dual-use equipment for solar-electric systems qualifies for the exclusion only to the extent of 75% of its value.
CA	07/29/10	Rebates in various amounts on the purchase of qualifying energy efficient appliances until funds are exhausted.
CA	12/01/11 – When funding is exhausted	Customers of Marin Clean Energy can qualify for a flat rebate of \$500 for photovoltaic systems installed on their homes. This rebate is in addition to the \$500 rebate offered by the County. Certain restrictions apply.
CO	07/01/09 – 07/01/17	Sales and use tax exemption for the sales, storage and use of components used in production of alternating current electricity from a renewable energy source and components used in solar thermal systems.
CO	04/02/10- 09/30/12	Three rebates offered by the City of Aurora on energy efficient projects which have already received Xcel Energy rebates: Main Street Commercial Energy Efficiency and Conservation Rebate Solar Permit Fee and Energy Audit Rebate Solar Hot Water Heat Rebate
CO	04/19/10	Rebates in various amounts to homeowners who purchase and install certain energy efficient appliances, heating equipment and weatherization materials.

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CO	04/19/10	Rebates equal to 30% of the total installation cost (up to \$25,000) for the purchase and installation of solar thermal systems; \$2.50/watt for the first 10kW for photovoltaic systems; and up to \$3.00/watt for the first 15kW for wind systems. Rebates are available to commercial, nonprofit and agricultural sectors.
CO	10/12/09 – 09/01/12	Rebates for attic insulation installed in existing single-family and duplex homes in Lakewood. The homeowner must install the insulation and it must be upgraded to at least R-38.
CO	10/12/09 – 09/01/12	Rebate for the full permit fee paid by Lakewood homeowners and business owners who install solar water heating systems and photovoltaic systems.
CT	08/01/05	Operational Demonstration Program created by the Connecticut Clean Energy Fund which provides unsecured loans from \$150,000 - \$500,000 with a 25% cost-share required for clean energy demonstration projects that have a high likelihood of developing into a commercial product within a reasonable period of time. Additional restrictions apply.
CT	11/03/10	Sales and use tax exemption for solar thermal (active or passive) systems, solar electric systems, wind-power electric systems, or geothermal resource systems.
CT	06/01/06	Residential weatherization products for residential use only are exempt from sales and use tax. These products include programmable thermostats, window film, caulking, window and door weather strips, insulation, water heater blankets, water heaters, natural gas and propane furnaces and boilers and windows and doors that meet the federal Energy Star standard, oil furnaces and boilers that are not less than 84% efficient and ground-source heat pumps that meet the minimum federal energy efficiency rating.
CT	10/01/07	Property tax exemption for "Class I" renewable energy systems and hydropower facilities that generate electricity for private residential use. Also, any passive or active solar water or space heating system or geothermal energy resource is exempt from property taxes, regardless of the type of facility the system uses.
CT	12/15/09 – 04/31/12	Geothermal heat pump rebates on a first-come, first-served basis to pre-approved systems installed.
CT	07/01/09 – 03/01/12	Rebates for solar thermal incentive programs in the amount of \$275/MMBtu for residential projects, \$450/MMBtu for commercial projects and \$550/MMBtu for government and not-for-profit projects. Systems must supply between 50% and 80% of domestic hot water needs.

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DC	10/25/10	Rebates ranging from \$200 - \$300 for certain Energy Star Appliances, electric heat pump hot water heaters, gas storage water heaters, residential gas boilers and residential gas furnaces. Weatherization measures, which include door/window replacement insulation, weatherstripping, and programmable thermostats, are included at 50% of cost up to \$1,000.
DC	02/01/09 – 09/30/12	Rebates ranging in amounts from \$3W - \$1/W depending on the installed capacity (up to \$33,000 per site per fiscal year) of solar photovoltaic and wind energy systems.
DC	01/29/10	Pepco's utility rebate program to provide up to \$250,000 per year (\$500,000 total) for improved energy performance above and beyond basic building commissioning for new building construction.
DC	01/29/10	Pepco's utility rebate in the amount of 50% of implementation cost (up to \$30,000) to retrofit existing buildings for energy efficiency. The program is comprised of different phases with different incentive structures. There is also an operations and maintenance training incentive in the amount of 80% of enrollment cost (up to \$1,000) to train personnel in pre-approved courses.
DE	04/01/06	Grants in the amount of 35% of the cost (up to \$250,000) of qualifying projects to develop or improve renewable energy technology.
DE	04/01/06	Grants in the amount of 25% of eligible equipment costs (up to \$200,000) that demonstrate the market potential for renewable technologies and accelerate the commercialization of these technologies. Grant limits are further restricted for passive solar projects and biodiesel manufacturing facilities.
DE	05/01/10	Rebates ranging from \$3,000 - \$6,000 for newly constructed homes that meet minimum certification requirements under the National Green Building System and Leadership in Energy and Environmental Design rating systems.
FL	07/01/08	Capital investment tax credit in the amount of 5% of eligible capital costs generated by qualifying projects for a maximum of 20 years. A qualifying project is a new or expanding facility that is in a high-impact sector including clean energy, biomedical technology, financial services, information technology, silicon technology and transportation equipment manufacturing. Projects must include an investment of at least \$25 million in eligible capital costs among other criteria.
FL	05/01/05 – 05/12/15	The Targeted jobs Incentive Fund provides financial incentives in the amount of up to \$9,000 per new job created for select industries including solar thermal and photovoltaic manufacturing, installation and repair companies that relocate or expand within Miami-Dade County. Companies that relocate must create at least 10 new jobs and expanding companies must create at least five new jobs or at least 10% of the company's workforce. The tax refund has further requirements.

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FL	04/19/10	Rebates ranging from \$50 - \$700 for the installation of energy efficient items in Orange County. Further restrictions apply.
FL	08/01/10 – 08/30/12	Rebates in various amounts up to \$3,000 per household plus a \$500 home energy audit fee rebate on installation of various eligible equipment in residences in Sarasota County, City of Sarasota, City of North Port, and City of Venice.
FL	06/01/10	Offer of solar-heated domestic hot water heaters installed on participating homes that use Lakeland Electric service. The cost is \$34.95/month for bulk energy service which is equal to the current cost of heating water with electricity or propane for most households.
FL	01/01/13 – 12/31/14	Progress Energy Florida (PEF) has allocated \$1,000,000 per year towards residential photovoltaic (PV) incentives through the year 2014. PEF will accept applications annually from residential customers both wishing to install a PV system and qualifying for a rebate. The maximum incentive is \$20,000. Certain restrictions apply.
FL	09/07/11 - When funding is exhausted	Broward County is offering the Energy Sense Appliance Rebate Program to County residents and small to medium-sized businesses to encourage replacement of an old appliance with a new more energy efficient appliance. Up to \$400,000 is available in rebates to eligible participants. Rebates will be made available to residents from September 26, 2011 to October 10, 2011 (or until funding is exhausted). Eligible Energy Star appliances for residents include: Residential Refrigerators and Residential Clothes Washer. Rebates will be made available to businesses from September 7, 2011 to September 28, 2011 (or until funding is exhausted). Eligible Energy Star appliances for businesses include: Commercial Grade Refrigerator and Commercial Grade Freezer. Maximum Rebate ranges from \$250 to \$1,000. Certain restrictions apply.
FL	07/01/97	Exemption from sales tax for equipment and requisite hardware that provide and are used for collecting, transferring, converting, storing or using incidental solar energy for water heating, space heating and cooling or other applications that would otherwise require the use of a conventional source of energy such as petroleum products, natural gas, manufactured gas or electricity.
FL	07/05/11 - When funding is exhausted	Lake County's Go Green Get Green Rebate Program provides residents and small commercial business owners incentives for energy efficiency upgrades to their properties. The rebate program is available for Lake County residents (Energy Star Appliance Rebate only) and property owners, and will reimburse a portion of qualifying energy efficiency measures. With exception of Energy Star Appliances, all upgrades are required to be installed by a contractor who is registered or certified with the State of Florida with a qualified license and who is registered as a licensed contractor in Lake County. Program budget is \$826,000. Residential Rebate ranges from \$50 to \$600, Small Business Rebate ranges from \$70 to \$1,000.

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FL	01/18/12 - When funding is exhausted	The City of Longwood offers the Raising Energy Efficiency Program (REEP) to owner occupied residences within the City of Longwood for making energy efficiency improvements to their properties while supporting local businesses. The maximum incentive is \$500 a year. Certain restrictions apply.
GA	07/01/08 – 12/31/12	Personal and corporate tax credit for certain renewable energy equipment and certain energy-efficient equipment installed and placed into service. The tax credit is equal to 35% of the cost of the system, \$.60/square foot for lighting retrofit projects, and \$1.80/square foot for energy-efficient products installed during construction. The credit is subject to various ceilings depending on the type of renewable-energy system or project.
GA	08/01/10	Rebates equal to 25% for the cost of installation up to \$2,000 to City of Atlanta residents for energy efficiency improvements. Certain restrictions apply.
GA	04/01/10	Loans available through Georgia Green Loans at approximately 1% below the market rate for costs associated with energy efficiency improvements. The loan term is five years.
GA	04/28/11	The City of Decatur, through the DecaturWISE program, offers rebates to homeowners who make energy efficient upgrades to participating residences. DecaturWISE rebates compliment Georgia Power's Home Energy Improvement Program, which offers up to \$2,200 in rebates. The City of Decatur provides an additional rebate of up to \$1,000 for efficiency upgrades and assists residential customers in increasing the comfort of homes. Certain restrictions apply.
GA	07/01/06	Sales tax exemption on the purchase of biomass materials that are utilized in the production of energy, including the production of electricity, steam, or both.
HI	07/01/09	Energy Tax Credit available to individuals or corporations in the amount of 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. The credit also varies by property type.
HI	07/01/10	Real Property Tax exemption lasting for 25 years for alternative energy improvements installed on a building, property or land in the city and county of Honolulu.
IA	01/01/08	Under the Energy Replacement Generation Tax Exemption, all energy generated by methane gas conversion property associated with a publicly-owned sanitary landfill and wind energy conversion property is exempt from the replacement generation tax. In addition, large hydroelectric generators (100 MW or more) pay a reduced generation tax equivalent to \$.000001847/kWh.

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IA	05/26/93	Sales tax exemption on the cost of wind energy equipment and all materials used to manufacture, install or construct wind energy systems. As of July 1, 2006, solar energy equipment is also exempt from sales tax.
IA	01/01/78	The market value added to a property by an eligible solar or wind energy system is exempt from property tax for five full assessment years.
ID	2002	Grant to schools from Bonneville Environmental Foundation who donates, installs and provides a renewable energy curriculum framework for photovoltaic systems. BEF will fund 50-100% of costs for approved demonstration systems sized around 1.1 kW and will occasionally consider partially funding other larger renewable energy projects.
ID	01/01/08	Commercial wind operators and geothermal energy producers, excluding those regulated by the Idaho Public Utilities Commission, are exempt from paying taxes on real estate, fixtures or property related to their renewable energy systems. In lieu of property taxes, wind and geothermal energy producers must instead pay a tax of three percent of their gross energy earnings.
ID	03/25/10	Residential Energy-Efficient Appliance Rebate Program offers rebates ranging from \$25 - \$1,500 for the installation of certain Energy Star certified appliances in households in Idaho. Rebates will be available until funds are exhausted.
IA	01/01/08	Production incentive offered by Farmers Electric Cooperative to members that install qualifying wind and solar electricity generating systems. Qualifying grid-tied solar and wind energy systems are eligible for a \$.20/kWh production incentive for up to 10 years for energy production that offsets up to 25% of monthly energy usage.
IA	01/01/08 – 12/31/12	Real and personal property used to decompose waste and convert the waste to gas, collect the methane or other gases, convert the gas to energy, or to collect waste for these purposes is exempt from property tax.
IL	06/30/99	The Illinois Clean Energy Community Foundation provides grants on a competitive basis to programs and projects that improve energy efficiency, develop renewable-energy resources and preserve and enhance natural areas and wildlife habitats. There are distinct grant application processes and deadlines.
IL	01/01/10	The Illinois Solar Energy Association is offering to pay solar photovoltaic system owners for their solar renewable energy credits.
IL	07/01/09	A business establishing a new wind power facility that will not be located in an Enterprise Zone may be eligible for designation as a "High Impact Business". This designation entitles the taxpayer to a full exemption of the state sales tax and any additional local sales taxes for building materials incorporated into the facility.

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IL	01/01/11 – 2016 (Assessment Year)	Wind energy devices larger than 500 kW and producing power for commercial sale will be valued at \$360,000/MW of capacity for consistent valuation procedures. This figure is termed the “trended real property cost basis” because Illinois assesses property at 1/3 of its fair cash value.
IL	Present - When funding is exhausted	City Water, Light and Power (CWLP) is now offering residential and commercial customers a \$1,500 per kilowatt (kW) rebate for installing solar photovoltaic (PV) systems. Rebates are limited to \$15,000 per customer account. Certain restrictions apply.
IN	03/20/10	Renewable energy facilities of solar, wind, and biomass located in Indianapolis Power & Light’s territory is eligible for a performance based incentive. Certain restrictions apply.
IN	01/01/09	Personal deduction equal to 50% of the cost of materials and labor up to \$1,000 for the installation of a solar-powered roof fan in their residence.
IN	03/01/10	Property tax exemption on systems that generate energy using solar, wind, hydropower or geothermal resources.
IN	07/13/11 – 12/31/13	NIPSCO is now offering a feed-in tariff program for customers who generate electricity from solar, wind, biomass, or new hydroelectric facilities. Facilities must be between 5 kilowatts (kW) and 5 megawatts (MW), must be insured, and must meet interconnection standards. Hydroelectric facilities are limited to 1 MW. Payments are made to the customer on a monthly basis. The maximum Incentive rate may not exceed the published tariff rate.
KS	04/06/09 – 07/01/13	Available financing to support a research, development, engineering or manufacturing project to companies building solar or wind equipment or components. Certain restrictions apply.
KS	01/01/99	Property tax exemption for renewable energy equipment that are actually and regularly used predominantly to produce and generate electricity. Beginning in 2002, all personal property used to collect, refine, and treat landfill gas or transport landfill gas from a landfill to a transmission pipeline also became exempt from property taxes.
KY	01/01/09 – 12/31/15	State income tax credit in the amount of 30% (up to \$500) of the cost of certain energy efficiency measures installed on commercial property.
KY	01/01/09 – 12/31/15	State income tax credit in the amount of 30% of the cost of certain energy efficiency measures installed in their principal residence or residential rental property.
KY	01/01/08	Incentives for Energy Independence Act provides incentives to companies that build or renovate facilities that utilize renewable energy which may include up to 100% of income tax, a sales and use tax incentive of up to 100% and a wage assessment of up to 4% for associated employees. Certain restrictions apply.

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KY	01/01/09 – 12/31/15	State income tax credit in the amount of 40% of the cost of certain solar, wind and geothermal installations on single or multi-family residences and on commercial property. Certain technologies have maximum credit limits.
LA	01/01/09	Tax credit equal to the lesser of 10% or \$3,000 of the purchase of a vehicle propelled by alternative fuel or for the equipment necessary for a motor vehicle to operate on an alternative fuel.
LA	01/01/08 (subsequently amended)	Tax credit equal to 50% of the first \$25,000 of the cost and installation of solar and wind energy systems. The credit may be applied to personal, corporate or franchise taxes depending on the entity which purchases and installs the system. The system must be installed at either a residence or a residential rental apartment.
LA	05/11/94	Exemption from ad valorem tax for the value of any solar energy system attached to an owner-occupied residential building or swimming pool.
LA	04/24/10 – 02/28/12	Rebates for select Energy Star appliances installed in households.
MA	01/01/09	Deduction from net income for state excise tax purposes, for expenditures paid or incurred from the installation of any solar or wind powered climatic control unit and any solar or wind powered water heating unit or any other type of unit or system powered thereby. Furthermore, a system or unit that qualifies for this deduction will not be taxed under the tangible property measure of the state's corporate excise tax. This exemption is effective for the length of the equipment's depreciation period.
MA	1979	Corporate excise and personal income tax deduction for any income, including royalty income, received from the sale or lease of a U.S patent deemed beneficial for energy conservation or alternative energy development and corporate excise tax deduction for income received from the sale or lease of personal or real property or material manufactured in the state and subject to approved patent.
MA	1979	Personal income tax credit of 15% (up to \$1,000) of the net expenditure of a renewable energy system installed on an individual's primary residence. Certain restrictions apply.
MA	1984	Solar energy and wind energy systems used as a primary or auxiliary power system for the purpose of heating or otherwise supplying the energy needs of taxable property are exempt from local property tax for a 20-year period. Hydropower facilities are also exempt from local property tax for a 20-year period if a system owner enters into an agreement with the city or town to make a payment (in lieu of taxes) of at least 5% of its gross income in the preceding calendar year.

MA	1977	Sales tax exemption for equipment directly relating to any solar, wind powered; or heat pump system, which is being utilized as a primary or auxiliary power system for the purpose of heating or otherwise supplying the energy needs of an individual's principal residence.
MA	07/01/10	Rebates of up to \$4/W with a maximum of \$130,000 for design and construction of customer-sited small wind public projects and rebates of up to \$5.20/W with a maximum of \$100,000 for non-public projects. Certain restrictions apply.
MA	08/04/11 - When funding is exhausted	The Massachusetts Clean Energy Center (MassCEC) is providing grants for pre-design study of commercial solar hot water systems through the Commonwealth Solar Hot Water Commercial Pilot Program. Up to \$10,000 is available for private entities, with a cost-share of at least 25%. The cap for public entities is also \$10,000 but there is no cost share requirement. The program budget is \$1,000,000. Certain restrictions apply.
MA	06/21/11 – 08/01/12	Boston opened Renew Boston Solar Program in June 2011. Only residents that have participated in a MassSAVE or Renew Boston energy audit within the past year and have implemented all the rebate-eligible measures from the audit are eligible. If no rebate-eligible measures were identified via the audit, the homeowner must have made a substantial investment in improving the home's efficiency by purchasing and installing a high efficiency HVAC or water heating system (for example), to be eligible for the Renew Boston Solar rebates. Rebates range from \$1,000 to approximately \$3,000. These rebates are added to rebates available through the Massachusetts Clean Energy Center Commonwealth Solar II Program.
MA	08/01/11 – 04/30/12	Massachusetts communities Brimfield, Monson, Southbridget, Springfield, Sturbridge, and Western Springfield were devastated by tornadoes on June 1, 2011. In an effort to help tornado victims rebuild using energy efficient technologies and practices, the Department of Energy Resources developed an \$8 million program. Both grants and zero-interest loans are available. The grants will be available through the end of April 2012, while loans will be available through the end of 2012. The maximum Incentive - Residential: \$20,000; Non-residential: \$50,000; Municipal facilities: \$100,000 (per building). Certain restrictions apply.
MD	07/01/09	Property tax credit to certified green businesses that manufactures distributes or provides services relating to green products and owns or leases real property. (All taxable years beginning after July 1, 2009 until repealed).
MD	01/01/08 – 12/31/12	Corporate and individual tax credit equal to \$.03/gallon (up to \$500 per year) for purchases of biodiesel used for space or water heating. The heating oil blend must contain at least 5% biodiesel.
MD	01/01/06 – 12/31/15	Production tax credit in the amount of \$.0085/kWh for a five year period for electricity generated by eligible resources and \$.005/kWh for co-fired electricity (minimum credit is \$1,000).

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MD	01/01/07 – 06/01/12	Anne Arundel County property tax credit in the amount of 50% of the cost and installation less the amount of federal and state grants and state solar energy tax credits (up to \$2,500) of solar energy equipment for heating and cooling, water heating and electricity generation.
MD	07/01/10	Harford County property tax incentive in the amount of 100% (up to \$2,500) imposed on residential buildings, nonresidential buildings, or other structures that use solar or geothermal devices for heating, cooling, or generating electricity for on-site consumption.
MD	12/05/09	Howard County property tax credit ranging from 10% to 75% for a period of 3 – 5 years on new and existing multi-family residential and commercial buildings that meet certain high performance building standards.
MD	07/01/07	Howard County property tax credit for 50% of the eligible costs (up to \$5,000) for the cost and installation of electricity generating or heat generating systems and \$1,500 for a hot water supply system.
MD	03/17/08	Montgomery County property tax credit ranging from 10% to 75% for a period of 3 – 5 years on new or extensively modified multi-family residential and commercial buildings that meet certain high performance building standards.
MD	12/10/09	Montgomery County property tax credit for 50% of the eligible costs (up to \$5,000) for the cost and installation of electricity generating or heat generating systems and \$1,500 for a hot water supply system.
MD	09/26/08 (subsequently amended)	Prince George County property tax credit equal to 50% of the cost (up to \$5,000) on solar and geothermal systems used for heating and cooling systems and \$1,500 for water heating systems that are installed on residential structures. The amended legislation expanded the credit to include photovoltaic systems.
MD	07/01/08 (subsequently amended)	State property tax exemption for solar photovoltaic, solar hot water systems and residential wind energy equipment and a state special property tax assessment which makes their value equivalent to a conventional system for solar and geothermal heating and cooling systems.
MD	07/01/08 (subsequently amended)	Sales tax exemption for geothermal, solar energy and wind energy equipment. Certain restrictions apply.
MD	07/01/11	In May 2011 Maryland enacted legislation providing a sales and use tax exemption for sales of electricity from qualifying solar energy and residential wind energy equipment to residential customers. Certain restrictions apply.
MD	01/01/00	Sales tax exemption on the sale of all wood or “refuse-derived” fuel used for heating purposes.

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MD	02/18/12 – 02/20/12	Sales and use tax “holiday” on the purchase of certain energy efficient appliances meeting or exceeding the efficiency requirements of the Energy Star Program. The holiday time frame is established as a three-day period running from “the Saturday immediately preceding the third Monday in February through the third Monday in February each year”.
ME	02/13/10 – 12/31/15	Performance based incentive of \$.10/kwh (up to the cost of the project) available to a generating facility that is 51% locally owned, uses renewable energy resources and is no larger than 10 MW in generating capacity. Qualifying local owners include individuals, state and local government entities, Indian tribes, nonprofit corporations and business entities.
ME	08/01/09	Various cash incentives per the Efficiency Maine Business Program to commercial, industrial, nonprofit, schools, local and state government, agricultural and institutional sectors for retrofits and major renovations to qualified lighting, HVAC equipment, NEMA premium energy efficient motors, system controls and refrigeration. The amount of the incentive is 35% of the total project cost for new construction, major renovations and replacement of failed equipment and 75% of incremental costs up to \$300,000 per applicant per year.
ME	05/01/10	Various rebates for Energy Star products installed in homes to replace a similar, less efficient item.
MI	01/01/10 – 01/01/15	Tax credit for qualified manufacturer’s of plug-in traction battery packs ranging from \$1,500 - \$2,000 per battery pack with maximum thresholds.
MI	01/01/12 – 01/01/15	Tax credit up to 75% of the qualified expenses for vehicle engineering to support battery integration and prototyping.
MI	01/01/12 – 01/01/15	Tax credit equal to 50% of the capital investment expenses starting for the construction of an integrative cell manufacturing facility that includes anode and cathode manufacturing and cell assembly if the taxpayer creates at least 300 jobs. ¹
MI	12/29/06	Real and personal property tax exemption for certain energy production related farm facilities.
MI	01/01/03 – 12/31/12	Personal property tax exemption on alternative energy systems less than two MW or an integrated combination of alternative energy system of not more than 10MW (except for wind, photovoltaics, and fuel cells which have no capacity limit); alternative energy vehicles; personal property of an alternative energy technology business; and the personal property of a business not engaged in alternative-energy technology that is used solely for the purpose of researching, developing or manufacturing alternative energy technologies.

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MI	07/12/06	Facilities within a renewable energy renaissance zone have a 100% abatement of Michigan Business tax, state education tax, personal and real property taxes, or local income taxes (where applicable). These taxes may be abated for 15 years, with the abatements being phased out in 25% increments over the last three years of zone designation.
MI	Present – 6/2/13	The Economic Development Corporation (EDC) of the City of Detroit is offering financial assistance to commercial, institutional, and public buildings in Detroit that install energy efficiency and renewable energy technologies. Grants are available for up to 25% of the cost of eligible improvements. All projects must be completed by June 2, 2013. Certain restrictions apply.
MI	02/10/10	Rebates ranging from \$25 - \$100 on the purchase of certain energy-efficient appliances.
MI	01/01/08	Businesses engaged in alternative energy research, development, and manufacturing may claim a nonrefundable credit from the Michigan business tax. The credit is equal to the lesser of (1) the amount by which a business's "tax liability attributable to qualified business activity" for the tax year exceeds the business's "baseline tax liability attributable to qualified business activity" or (2) 10% of the amount by which the business's "adjusted qualified business activity" performed in the state outside of a "Renaissance Zone" for a tax year exceeds such activity for the 2001 tax year.
MN	07/01/94 – 12/31/21	Performance based incentive of \$.01 to \$.015/kWh for electricity generated by hydro facilities.
MN	07/01/01 – 12/31/17	Performance based incentive of \$.01 to \$.015/kWh for electricity generated by on-farm anaerobic manure methane digesters.
MN	2010	Rebates for residential, multi-family and small business solar hot water heating systems and solar air heating systems designed primarily to provide domestic hot water. Rebates are available for new systems only. The rebate level is \$25 per square foot of net aperture with limits of \$2,000 for residential, \$4,000 for multi-family and \$25,000 for small businesses.
MN	01/01/92	Exemption from real property taxes for the value added by solar-electric (PV) systems. In addition all real and personal property taxes are exempt for wind-energy systems. However, the land on which a PV or wind system is located remains taxable. In lieu of a property tax on large wind-systems, a production tax was implemented in 2002. Different rates apply depending on the size.
MN	Present	Brainerd Public Utilities offers a rebate program for customers that install solar photovoltaic systems. Rebates are \$2 per watt, up to \$4,000. Systems are limited to 40 kW, in compliance with Minnesota's net metering policy. Certain restrictions apply.

MN	Present	Moorhead Public Service offers a rebate for solar, wind, or other renewable electricity systems. Rebates are for up to \$2,000 per kilowatt (kW). Systems must meet MPS interconnection standards. Certain restrictions apply.
MN	09/30/10	Low-interest financing for energy conservation and other basic improvements to residential, owner occupied properties. Also available, are rebates up to \$10,000 per home for qualified energy efficient technologies.
MN	07/01/09	Rebates of 35% of installed system costs up to a maximum rebate of \$10,000 to offset the up-front costs of installing wind energy generation devices at existing primary residences.
MN	07/01/98	Sales tax exemption on wind-energy conversion systems used as electric-power sources.
MN	08/01/05	Sales tax exemption on solar energy systems.
MN	Present	The City of Duluth offers an incentive program to residents which upgrade to energy efficient household equipment or measures. Contractor installed improvements are eligible for a rebate worth 25% of the installation cost, while project materials are eligible for a rebate worth 50% of the material cost. Rebates are available for insulation, air sealing, furnace replacements, water heaters, lighting improvements, and certain appliances. Rebates are capped at \$3,150 per single unit property with a \$500 additional incentive per unit for duplexes, triplexes, and fourplexes. Bonus rebates are available for air sealing, insulation, and furnace replacements. All upgrades must have a minimum payback of 10 years. Only residents of Duluth are eligible for incentives under this program.
MO	01/01/97 – 06/30/13	Income tax credit of \$5.00 per ton of processed material to individuals and businesses who process forestry industry residues into fuels.
MO	01/01/09 – 12/31/13	Personal deduction from income tax for the cost of home energy audits and energy efficiency up to \$1,000.
MO	04/19/12 – 04/25/12	“Show-Me Green Sales Tax Holiday” on certain Energy Star certified new appliances up to \$1,500 in price per appliance intended for either personal and/or business use. The sales tax holiday will last from April 19 - April 25 each year.
MS	10/10/10	The Tennessee Valley Authority provides incentives for mid-sized renewable energy generators between 200kW and 20MW to enter into long term price contracts. The base price average throughout the contract term is 5.611 cents/kWh; during the daytime from 6am – midnight, the average annual tariff is 6.145 cents/kWh.

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MS	07/01/10	Exemption from income, franchise and sales and use tax for 10 years for companies that manufacture systems or components used to generate renewable energy, including biomass, solar, wind and hydro generation. Alternative energy manufacturers, including manufacturers of components used in nuclear powered plants are also eligible. To qualify the business must have a minimum investment of \$50 million and create 250 full-time jobs.
MT	01/01/02	Corporate and personal tax credit up to 35% of the net metering alternative energy investment of \$5,000 or more. Certain restrictions apply.
MT	05/25/07	Property tax abatement equal to 50% of the taxable value on new renewable energy production facilities, new renewable energy manufacturing facilities and renewable energy research and development equipment. Certain restrictions apply.
MT	01/01/82	Personal tax credit up to 25% of the costs of investment for energy conservation purposes in a building. The maximum credit is \$500. For new construction, only the portion of the work that surpasses any applicable state or federal construction standards may be used.
MT	01/01/02	Personal tax credit equal to the cost of the system up to \$500 per individual or \$1,000 per household on the installation of an energy system using a recognized non-fossil form of energy.
MT	01/01/02	Personal tax credit equal to the cost of the system, up to \$1,500, on the purchase and installation of a geothermal heating or cooling system.
MT	2005	Property tax exemption for recognized non-fossil forms of energy generation or low emission wood or biomass combustion devices is available for 10 years after installation of the property. The exemption is for up to \$20,000 in value for single-family residential dwellings and up to \$100,000 in value for multifamily residential dwellings or nonresidential structures.
NC	01/01/09 – 12/31/15	Tax credit equal to 35% of the cost of eligible renewable energy property constructed, purchased or leased. The credit can be taken against franchise tax, corporate tax, individual income tax or gross premiums tax. ⁵
NC	07/01/09	The City of Asheville waives the fee for building permits and plan reviews for certain renewable energy technologies and green building certifications for home and mixed-use commercial buildings.
NC	01/01/11 - 12/31/13	Tax credit of 25% of the costs incurred in the construction or retooling of a facility to manufacture renewable energy property or “a major component subassembly for a solar array or wind turbine”. The credit is claimed in five equal installments beginning with the year the facility is placed in service.
NC	1977	Active solar heating and cooling systems will not be assessed at more than the value of a conventional system for property tax purposes.

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NC	07/01/08	Property tax incentive that exempts 80% of the appraised value of a "solar energy electric system" (photovoltaic) from property taxes.
NC	07/01/08	Sales tax holiday for certain Energy Star appliances. Energy Star appliances sold between 12:01 a.m. on the first Friday of November and 11:59 p.m. on the following Sunday qualify for the sales tax exemption.
NC	07/06/09	Performance based incentive in the amount of \$.18/kWh for the electricity and renewable energy credits generated by the photovoltaic system installed for a period of 20 years. Certain restrictions apply and the PV system must be installed on real property owned by a nonresidential customer of Progress Energy Carolinas.
NC	07/06/09	Incentive equal to \$20/MWh of renewable energy credits generated for a period of 10 years to nonresidential customers of Progress Energy Carolinas who install solar water heating systems. Certain restrictions apply.
NC	01/01/11	Lumbee River EMC is offering \$850 rebates to residential customers who install solar water heaters on their homes. To qualify, the systems must be certified OG-300 by the Solar Ratings and Certification Council (SRCC) and installed by a program-approved contractor or an installer certified by the North American Board of Certified Energy Practitioners (NABCEP). Lumbee River EMC also provides loans for solar water heaters. Customer must choose between the loan and this rebate; they may not accept both.
ND	01/01/09 – 12/14/14	Income tax credit available to individuals, estates and trusts equal to 3% per year for five years of the cost and installation of geothermal energy systems installed in a building or on property owned or leased by the taxpayer.
ND	06/30/06 – 01/01/15	Property tax reduction equal to 1.5% of the assessed value of wind turbines with a capacity of 100 kW or greater along with units constructed after April 30, 2005 and before July 1, 2006 for which a power purchase agreement was executed. All other centrally-assessed wind turbines with a capacity of 100 kW or greater are valued at 3% of assessed value.
ND	6/30/11	Several North Dakota personal and corporate income tax credits and a sales and use tax exemption have been expanded to include green diesel fuel. Specifically, the tax credit for blending of biodiesel fuel, the tax credit for biodiesel sales equipment costs, the credit for biodiesel production or soybean and canola crushing facility equipment costs, and the agricultural business investment tax credit now include green diesel fuel blending, sales equipment costs, crushing facility equipment costs, and business investments in green diesel facilities, respectively. Additionally, sales of equipment to enable a facility to sell diesel fuel containing at least 2% green diesel are exempt from sales and use tax, effective for taxable events occurring after June 30, 2011.

ND	07/01/07	Locally assessed property tax exemption for a solar, wind or geothermal energy device serving a new or existing building or structure. Stand-alone systems and systems that are part of conventional systems are eligible. The exemption is applied only during the five-year period following installation.
ND	08/01/99	State Facility Energy Improvement Program provides grants to state institutions and agencies for the installation and implementation of energy-efficiency measures. An energy audit is required to identify potential energy conservation measures, respective costs, energy savings and payback periods. The state will cover half the cost, up to \$50,000, of an energy audit.
NE	01/01/11 – 05/31/13	The ReEnergize Program is a collaborative effort between the cities of Omaha and Lincoln to build energy smart communities. The communities plan to complete energy evaluations on a total of 263 commercial and nonprofit buildings and make energy upgrades on 3,193 residences throughout the five stages of the program. The program budget is \$10 million. For the resident, the out-of-pocket contribution for the evaluation and upgrade of his/her home is \$3,500; the ReEnergize Program will cover the rest of the upgrade expenses to achieve a minimum 15% energy savings, striving for 25%. Certain restrictions apply.
NE	1990	Low interest loans for residential and commercial energy efficiency improvements. Only improvements to existing buildings that are at least 5 years old are eligible for loan assistance. Certain restrictions apply.
NE	04/14/08	Sales tax exemption on the gross receipts from the sale, lease, or rental of personal property used in a community-based energy development (C-BED) project. The exemption is available to residents, LLCs, non-profit corporation, an electric supplier (subject to certain limits) or tribal council. Certain restrictions apply.
NH	04/19/10	Various rebates ranging from \$100 - \$1,000 towards the purchase and installation of hot water heaters, boilers, and furnaces that are replacing existing less-efficient systems. The rebates are available from NH utilities.
NH	04/19/10 – 02/15/12	Rebate of 30% of the installed cost (up to \$6,000) for residential bulk-fed, wood-pellet central heater boilers or furnaces by the NH Public Utilities Commission. Certain restrictions apply.
NH	04/21/10	Rebate ranging from \$600 - \$900 depending on the size of the solar thermal hot water heater system installed to replace an existing hot water heater.
NJ	08/19/10 – 01/13/13	Tax credit equal to 100% of a taxpayer's capital investment in a wind energy facility located within an eligible wind energy zone. Certain restrictions apply regarding minimum investment, new full-time employees hired and location of facility. ⁶

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NJ	12/01/08	Sales tax exemption on the sale of all solar energy equipment.
NJ	10/01/08	Property tax exemption for 100% of value added by renewable energy systems used to meet on-site electricity, heating, cooling, or general energy needs.
NM	07/01/09 – 12/31/15	Advanced energy income tax credit equal to 6% of the eligible generation plant costs of a qualified generating facility held as an interest by an individual or corporation. SB 237 also allowed the credit to offset personal and corporate income taxes in addition to gross receipts, compensating, and withholding taxes. Any unused credit may be carried forward for up to ten years. The tax credit amount is capped at \$60 million. ⁸
NM	01/01/10 – 12/31/20	Tax credit equal to 30% of the system's cost up to \$9,000 for the purchase and installation of geothermal heat pumps on the property of the taxpayer.
NM	01/01/07	Personal and corporate tax credit in varying amounts depending on the square footage for sustainable buildings. The credit applies to both commercial and residential buildings.
NM	07/01/06	Alternative Energy Product Manufacturers tax credit for manufacturing alternative energy products and components including renewable energy systems, fuel cell systems, and electric and hybrid-electric vehicles. The credit is not to exceed 5% of the taxpayer's qualified expenditures.
NM	01/01/10	Performance based incentive equal to \$.12/kWh for a small system and \$.155 for a medium system for renewable energy certificates of customers of El Paso Electric who install photovoltaic and wind systems.
NM	03/01/06	Performance based incentive equal to \$.12/kWh for a small system and varying amounts for larger systems for renewable energy certificates of customers of El Paso Electric who install photovoltaic and solar thermal electric systems.
NM	01/01/08 – 01/01/18	Renewable energy production tax credit against personal and corporate income tax equal to \$.01/kWh for companies that generate electricity from wind or biomass and varying amounts for companies that generate electricity from solar energy.
NM	01/01/06 – 12/31/15	Personal income tax credit equal to 10% of the cost and installation (up to \$9,000) of a certified photovoltaic and solar thermal system. A taxpayer who installs both systems is eligible to receive separate credits up to \$9,000 for each system.
NM	01/01/10	Property tax exemption for the value of solar energy systems installed.
NM	07/01/10	Revenue generated from the sales and installation of a qualified generating facility may be deducted from gross receipts before the gross receipts tax is calculated. The deductions are allowed for a ten year period starting the year construction begins.

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NM	06/17/05	Deduction for the value of biomass equipment and biomass materials used for the processing of biopower, biofuels or biobased products in determining the amount of compensating tax due.
NM	07/01/10	Receipts associated with the sale of certain wind turbine equipment to federal, state or local government entities are exempt from being added to gross receipts.
NM	07/01/07	Revenue generated by the sale and installation of solar systems used to provide space heat, hot water or electricity may be deducted from gross receipts before the gross receipts tax is calculated.
NM	04/22/10	Rebates equal to \$200 on the purchase of energy efficient gas furnaces.
NM	07/01/02 - 01/01/18	Energy Production Tax credit against the corporate income tax equal to \$.01/kWh for companies that generate electricity from wind or biomass. Companies that generate electricity from solar energy receive a tax incentive that varies from \$.015/kWh to \$.04/kWh depending on the program year. Certain restrictions apply.
NV	02/23/06	Renewable energy producers can earn portfolio energy credits (PEC), which can then be sold to utilities that are required to meet the states portfolio standard. One PEC represents one kWh of electricity generated with the exception of photovoltaics, for which 2.4 PECS are credited for each kWh generated.
NV	Present	HomeFree Nevada is a home energy retrofit program which is part of the wider Nevada Home Energy Fitness Campaign. Homeowners may be eligible for up to \$1,000 in incentive funds through this program if they provide at least \$1,000 in matching funds and their home achieves a 20% saving from total baseline energy consumption. The program budget is \$1.75 million. Certain restrictions apply.
NV	12/04/07	Non-residential buildings and multi-family residential buildings that earn certification under the LEED program may be eligible for a partial abatement of property taxes. Abatements range from 25 – 35% per year and are limited to a maximum of 10 years.
NV	07/01/09 – 06/30/49	Property tax abatement of up to 55% for up to 20 years for real and personal property used to generate electricity from renewable energy resources including solar, wind, biomass, fuel cells, geothermal or hydro. Generation facilities must have a capacity of at least 10 MW. Facilities that use solar energy to generate at least 25,840,000 British thermal units of process heat per hour can also qualify for an abatement. Certain restrictions apply including job creation requirements.
NV	07/01/83	Property tax exemption for the value added by a qualified renewable energy system of any residential, commercial or industrial building.

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NV	07/01/09 – 06/30/49	Sales tax incentive for qualifying renewable energy technologies. Purchaser is only required to pay sales and use taxes imposed at the rate of 2.6% (through June 30, 2011) and at a rate of 2.25% (effective July 1, 2011 – June 30, 2049).
NV	04/17/10	Rebates in various amounts to residents who purchase Energy Star certified appliances.
NY	01/01/98	Personal income tax credit available to residential and multi-family residential in the amount of 25% for the purchase and installation of solar-electric (PV) and solar-thermal systems up to a maximum of \$5,000 and 20% for fuel cell systems up to a maximum of \$1,500. Certain restrictions apply.
NY	09/01/02 – 12/31/14	Property tax exemption for solar, wind energy, and farm-waste energy systems constructed in NYS. The law is a local option exemption meaning the exemption is valid locally unless a government opts out of the exemption.
NY	08/05/08 – 12/31/12	Property tax abatement for photovoltaic system expenditures made on buildings in New York City except for utility property. Abatements can be deducted from property taxes and range in total benefit amounts of 20% - 35% of the installed system cost (up to \$62,500) taken over four years.
NY	02/12/10	Rebates ranging from \$75 - \$105 on the purchase and installation of refrigerators, freezers, or clothes washers in single-family or multi-family residential dwellings.
NY	01/01/10 – 10/30/13	NYSERDA incentives in the amount of \$3.75 per occupied square foot (up to \$5,125 for single-family dwellings and \$13,375 for an 11-unit building) to residential building owners for the construction or substantial renovation of buildings that meet certain green building requirements. The program is available to owners of buildings with 1-11 residential dwelling units and has a certificate of occupancy or completion within the benefit dates.
NY	1978	New York exempts retail sales of wood used for residential heating purposes from the state sales tax. The law also permits local governments (municipalities and counties) to grant an exemption from local sales taxes.
NY	09/01/05	New York enacted legislation in July 2005 exempting the sale and installation of residential solar-energy systems from the state's sales and compensating use taxes. The exemption applies to solar-energy systems that utilize solar radiation to produce energy designed to provide heating, cooling, hot water and/or electricity. It does not apply to solar pool heating or other recreational applications. The law also permits local governments (municipalities and counties) to grant an exemption from local sales taxes.

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NY	08/12/10 – 12/31/15	NYSERDA incentives of \$1.75 per watt (DC) to eligible installers of approved grid-connected photovoltaic systems. Maximum incentives range from \$12,250 for residential to \$87,500 for non-residential.
NY	12/01/05	New York City offers 100% local sales tax exemption residential solar energy systems equipment and services.
OH	07/01/11 – 06/30/13	AEP Ohio offers Renewable Energy Technology Program with utility rebate incentives maximum for Residential Solar: 50% or \$12,000; Non-Residential Solar: 50% or \$75,000; Residential Wind: 50% or \$7,500 and Non-Residential Wind: 40% or \$12,000. The Program Budget has Residential Solar: \$400,000; Non-Residential Solar: \$600,000; Residential Wind: \$187,500 and Non-Residential Wind: \$62,500. Certain restrictions apply.
OH	04/01/09	Rebates from Green Energy Ohio on residential properties for solar water heating systems purchased. The rebates are based on the projected energy output from the solar collectors and are calculated at \$30 per kBtu/day. The maximum amount is \$2,400 per applicant.
OH	12/12/07	Property tax abatement for 15 years for new construction and 10 years for existing building retrofits up to a maximum improved value of \$530,450, except if the structure achieves LEED platinum certification in which case there is no value limitation.
OH	01/01/10	Advanced Energy Project Property Tax exemption from public utility tangible personal property taxes and real property taxes for energy facilities with nameplate capacity of 250 kW or less. Energy facilities are defined as interconnected solar, wind, or other facilities that use renewable energy to generate electricity for sale to third parties.
OK	01/01/03 – 12/31/15	Tax credit ranging from \$.0025/kWh - \$.0075/kWh (depending on service date) available to producers of electric power using renewable energy resources from a zero-emission facility. Certain restrictions apply. The tax credit was made unavailable due to a two-year moratorium between July 1, 2010 and June 30, 2012, although credits can accrue during this time and be taken in 2012.
OR	07/01/10 – 03/31/15	Incentive rates for kilowatt-hours generated by commercial, residential or industrial sectors that install solar volumetric systems. Certain restrictions apply.
OR	01/01/06 – 12/31/15	Residential Energy Tax Credit available to homeowners and renters who purchase 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 and alternative fuel vehicles and charging or fueling systems. Credit depends on the system installed.
OR	01/01/76 – 07/01/12	Exemption from increased property taxes for the added value to any property from the installation of qualifying renewable energy systems.

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OR, WA, ID	Depending on Funding	Grant to schools for 50% - 100% of the costs for approved small-scale solar systems that include outreach and educational components to encourage the adoption and use of photovoltaics. Certain restrictions apply.
PA	05/01/09	Grants and loans in various amounts for alternative and clean energy production projects. Certain guidelines apply.
RI	11/13/09	Tax credit equal to 25% of the system cost (limited to \$15,000 for PV, solar space heating and wind and \$7,000 for solar hot water and geothermal) on residential installations of photovoltaic systems, solar hot-water systems, active solar-heating systems, wind-energy systems and geothermal-energy systems. The tax credit is available to the resident or business that pays for the system. Certain restrictions apply.
RI	07/15/05	Solar electric systems, inverters for solar electric systems, solar thermal systems, manufactured mounting racks and ballast pans for solar collectors, geothermal heat pumps and wind turbines and towers are exempt from sales and use tax.
SC	01/01/07	Credit against the income tax and/or license fees for 25% of the costs incurred by the taxpayer for the purchase and installation of equipment used to create heat, power, steam, electricity or another form of energy for commercial use from a fuel consisting of at least 90% biomass resources. The credit is limited to \$650,000 per taxpayer year. To receive the maximum credit, the taxpayer must submit a request for credit by January 31 st for all qualifying equipment placed in service in the previous calendar year.
SC	01/01/06	Corporate or personal tax credit equal to 25% of the costs of purchasing and installing a solar energy system or small hydropower system for heating water, space heating, air cooling, energy-efficient day lighting, heat reclamation, energy-efficient demand response, or the generation of electricity in a building owned by the taxpayer. The maximum credit per year is limited to \$3,500 for each facility or 50% of the taxpayer's tax liability, whichever is less.
SC	05/29/08 – 06/30/18	Production incentives for certain biomass-energy facilities in the amount of \$.01/kWh for electricity generated and \$.30 per thermal (100,000 Btu) for energy produced from biomass resources. Certain restrictions apply.
SC	07/06/09	Incentive equal to \$20/MWh of renewable energy credits generated for a period of 10 years to nonresidential customers of Progress Energy Carolinas who install solar water heating systems. Certain restrictions apply.
SC	07/06/09	Performance based incentive in the amount of \$.18/kWh for the electricity and renewable energy credits generated by the photovoltaic system installed for a period of 20 years. Certain restrictions apply and the PV system must be installed on real property owned by a nonresidential customer of Progress Energy Carolinas.

SC	10/03/11 – 11/30/12	Santee Cooper has developed a Business Custom Rebate which was designed to reduce a business's overall electricity use. The rebate is a one-time rebate based on \$0.10 for every kWh of verified first-year energy savings, up to \$200,000 per project. Energy-saving measures not already covered by one of the Reduce the Use: Business Prescriptive Rebates for lighting, HVAC, building envelope or commercial refrigeration may qualify for a Custom Rebate.
SC	Present	CharlestonWISE is a comprehensive energy efficiency program for Charleston homeowners and small businesses. The program offers up to \$1,500 in instant rebates for qualified residential customers on top of rebates available from local utility companies. Certain restrictions apply.
SC	07/01/09 – 07/01/19	Sales tax exemption on the purchase of manufactured homes that have been designated by the US Environmental Protection Agency and the US Department of Energy as meeting or exceeding each agency's energy saving efficiency requirements or the requirements under the federal Energy Star program.
SC	10/01/07	Sale tax exemption for any device, equipment or machinery operated by hydrogen or fuel cells, any device, equipment or machinery used to generate, produce, or distribute hydrogen and designated specifically for hydrogen applications or for fuel cell applications, and any device, equipment, or machinery used predominantly for the manufacturing of, or research and development involving hydrogen or fuel cell technologies. A sales tax exemption may also be taken on building materials used to construct a new or renovated building or purchases of machinery for a research district. The amount of the exemption must be re-invested by the taxpayer in hydrogen or fuel cell machinery or equipment in the same research district within two years of the original purchase.
SC	07/01/09 – 07/01/19	Individual income tax credit equal to \$750 for the purchase of either a manufactured home that meets or exceeds the US Environmental Protection Agency's and the US Department of Energy's energy-saving efficiency requirements or energy efficiency requirements under the Energy Star program.
SD	07/01/07	Wind farms constructed after the enacted date are subject to an alternative taxation calculation in lieu of all taxes on real and personal property levied by the state, counties, municipalities, school districts and other political subdivisions. A partial rebate of the taxes paid under the alternative tax formula is available for the construction of transmission lines that serve an eligible facility. Certain restrictions apply along with maximum rebate limits.
SD	07/01/10	Property tax incentive equal to the first \$50,000 or 70% of the assessed value of eligible property, whichever is greater, for facilities that generate electricity using wind, solar, hydro, hydrogen generated by another eligible resource, biomass resources, solar or geothermal resources.

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SD	01/01/10 – 12/31/12	Refund of sales or use taxes and contractor's excise taxes on project costs on new and expanded wind-energy facilities, new or upgraded electric transmission lines and associated facilities, and business facilities that manufacture or distribute wind or transmission components. The refund is equal to 45% for project costs of \$10 - \$40 million and 55% for costs over \$40 million.
TN	11/01/09 – 01/01/29	Green energy tax credit up to the amount of \$1.5 million for industries that manufacture green products and invest more than \$250 million.
TN	06/23/03	Two-thirds property tax exemption on wind energy systems operated by public utilities, businesses or industrial facilities.
TN	04/22/10 – 02/17/12	Rebates ranging from \$40 - \$250 on qualified Energy Star appliances.
TN	06/30/10	Sales and use tax Credit for Clean Energy Technology on Certified green energy production facility. Certain restrictions apply.
TN	07/01/09	Clean Energy Future Act provides a sales and use tax credit to manufacturers of clean energy technologies on the sale or use of qualified tangible personal property. The sales and use tax is reduced to .5%.
TX	09/01/09 – 12/31/19	Sales and use tax exemption for certain components of tangible personal property installed in connection with an advanced clean energy project. Certain standards must be met at the conclusion of the project.
TX	01/01/08 – 01/01/13	Franchise tax credit equal to the lesser of 10% or \$100 million of the total capital costs to construct a coal-fueled or petroleum coke-fueled electric generating facility (certain restrictions apply).
TX	01/01/82	Deduction for the cost of a solar energy device up to 10% of the amortized cost of the system is available to a corporation or other entity subject to the state franchise tax.
TX	01/01/82	Franchise tax exemption to companies engaged solely in the business of manufacturing, selling, or installing solar energy devices.
TX	1981	Exemption of the amount of the appraised property value that arises from the installation or construction of a solar or wind-powered energy device that is primarily for the production and distribution of thermal, mechanical, or electrical energy for on-site use, or devices used to store that energy.
TX	05/08	Sales tax holiday on certain purchases of energy efficient products during Memorial Day weekend each year.

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TX	06/15/10	CPS Energy offers a special electricity purchase rate of \$.27/kWh for photovoltaic systems located within its service territory. The rate is available for systems ranging from 25kW AC and the participant does not need to be a CPS Energy customer unless energy is supplied from the utility to power ancillary facility equipment. Certain restrictions apply.
TX	01/21/11 – 04/30/12	City of Houston offers Energy Efficiency Incentive Program available to existing building owners in the City of Houston. The incentive is available to commercial building owners with a minimum of 7,500 sq ft office space, with up to a maximum incentive of \$200,000. Certain requirements and restrictions apply.
UT	01/01/01 (subsequently amended)	Individual income tax credit for residential systems installed equal to 25% of the installed costs up to a maximum credit of \$2,000.
UT	01/01/01 (subsequently amended)	Corporate tax credit equal to 10% of the installed system costs up to \$50,000 for wind, geothermal electric and biomass systems with a total capacity of less than 660 kW and for all other eligible renewable energy systems of any size. For wind, geothermal electric, and biomass systems with a total capacity of 660 kW or greater, the credit is \$.35/kWh for four years.
UT	07/01/04 – 06/30/19	Sales tax exemption on the purchase or lease of equipment used to generate electricity from renewable resources. All leases must be made for at least seven years.
UT	03/22/10	Post-performance refundable tax credit for up to 100% of new state tax revenues (including state, corporate, sales and withholding taxes) over the life of the project (typically 5-10 years). To be eligible, a project must be located in a registered alternative energy development zone.
VA	06/20/11	Virginia is now offering rebates to homeowners who replace their heat pumps, central heating, or central air conditioning systems with a geothermal heat pump. A 20% rebate is available, with a limit of \$2,000 per residential property address.
VA	04/06/11	In April 2011, Virginia created the Clean Energy Manufacturing Incentive Grant Program. A clean energy manufacturer can receive a grant for up to six years if it: Begins or expands its operations in Virginia on or after July 1, 2011; Makes a capital investment of more than \$50 million in Virginia on or after July 1, 2011; Creates 200 or more new full-time jobs on or after July 1, 2011; Enters a memorandum of understanding setting forth the requirements for capital investment and the creation of new full-time jobs. Certain restrictions apply.
VA	01/01/10 – 12/31/14	A \$500 tax credit for each green job created in industries related to the field of renewable or alternative energies with an annual salary of \$50,000 or more, up to 350 new positions per taxpayer and up to a maximum incentive of \$175,000.

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VA	01/01/96	Solar Manufacturing Incentive Grant Program provides incentives for up to six years to new manufacturers that produce photovoltaic panels. The incentive ranges from \$.25/watt to \$.75/watt up to a maximum of 6MW depending on the incentive year and up to a maximum incentive of \$4.5 million per year
VA	03/23/07 – 07/01/12	Personal deduction of 20%, up to \$500 on the purchase of certain Energy Star appliances.
VA	03/23/07 – 07/01/12	Sales tax holiday on certain Energy Star appliances of \$2,500 or less per product, purchased for noncommercial home or personal use. The four-day period begins each year on the Friday before the second Monday in October and ends at midnight on the second Monday in October.
VA	04/28/10	Rebates in various amounts available to single-family homeowners who purchase Energy Star rated furnaces, heat pumps, clothes washers, gas water heaters and refrigerators.
VA	03/17/11	The Next Step Program is an initiative of the Green Jobs Alliance designed to promote and implement residential and commercial energy efficiency programs throughout the 16 localities that make up the Hampton Roads area. The maximum incentive is \$1,500 rebate for Custom Non-appliance Energy Star Upgrades and \$2,500 rebate for Air Sealing, Duct Sealing, & Insulation. Certain requirements and restrictions apply.
VA	07/15/11	The City of Danville Utilities offers Residential Energy Efficiency Rebate Program to all electric residential customers served by the department. Rebates are available for washers, refrigerators, water heaters, heat pump water heaters, air source heat pumps, central air conditioners, attic insulation and HVAC tune-ups. Certain requirements and restrictions apply.
VT	07/01/08	Green Mountain Power Utility company offers a bonus payment of \$.06 per kWh to customers with net-metered photovoltaic systems.
VT	07/30/04	CVPS Utility Company offers a production incentive in the amount of \$.04 per kWh to farmers who own systems utilizing anaerobic digestion of agricultural products, by-products or wastes to generate electricity that are connected to the grid.
WA	07/01/09 – 06/30/13	Sales tax exemption on the purchase of equipment and machinery used for the production of electricity from renewable sources. ³
WA	07/01/09 – 06/30/13	Sales tax credit on purchases of hog fuel to produce electricity, steam, heat or biofuel.

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WA	07/01/09 – 06/30/15	B&O tax credit in the amount of \$3 - \$5 per ton of forest derived biomass sold or used for the production of electricity, steam, heat or biofuel. ⁴
WA	01/01/09 – 07/01/15	Motor vehicle sales and use tax exemption for the purchase of hybrid vehicles and clean alternative fuel vehicles. ⁷
WA	10/1/09 – 06/30/14	Reduced B&O tax rate of .2904% for manufacturers of solar energy systems using photovoltaic modules.
WA	11/13/10	Sales and use tax deferral or exemption and business and occupation tax incentive for those engaged in qualified research and development in environmental technology which includes technology to reduce emissions of harmful pollutants. Certain restrictions apply.
WI	09/01/10	An exemption from the motor vehicle fuel tax for the first 1000 gallons of renewable fuel produced or converted from another purpose by an individual and used in his/her motor vehicle.
WI	01/01/10 – 01/01/18	Credit of 25% of the amount paid in a taxable year to install or retrofit fuel pumps that dispense motor vehicle fuel and lets the end user choose the percentage of gasoline or diesel replacement renewable fuel.
WI	01/01/10 – 12/31/15	Tax credit from income or franchise taxes in the amount of 10% of the cost of equipment primarily used to harvest or process woody biomass for use as a fuel or as a component of fuel. The adopted law also creates identical tax credits in the portions of the WI tax code relating to income taxes on individuals. The credits are limited to \$100,000 per claimant in aggregate and \$900,000 in total each fiscal year.
WI	1979	Sales tax exemption for wood sold as a fuel for residential use and exemption for qualifying biomass residues used as fuel for business activity.
WI	07/01/11	Sales tax exemption for wind, solar and anaerobic digester systems. Devices must be capable of producing at least 200 watts of alternating current or 600 British thermal units per day.
WI	03/06/07	Customer-generators enrolled in the Madison Gas & electric green power purchase program are eligible to receive a special rate for the power produced from solar photovoltaic systems. Under the program, electricity produced from 1-10 KW-DC will be purchased by MGE at a rate of \$.25 kWh. Certain restrictions apply.
WI	01/09/08	Xcel Energy, an investor owned utility will purchase 100% of the electricity and associated renewable energy credits generated by its customers using qualifying renewable energy systems. Predetermined purchase prices have been set for wind systems (\$.0660/kWh) and biomass/biogas systems (\$.073/kWh), while rates for other technologies will be negotiated on a case-by-case basis. Additional restrictions apply.

WV	07/01/01	Reduction of the business and occupation tax from 40% to 12% of generating capacity for wind turbines.
WV	07/01/09 – 07/31/13	Personal tax credit for residential installations of solar energy systems to generate electricity to heat or cool a residence or provide hot water. The credit is equal to 30% of the cost and installation and is capped at \$2,000.
WV	07/01/01	Reduction of property tax to approximately 25% of assessed value of utility owned wind turbines.
WY	07/01/03 – 06/30/12	Sales tax exemption on sales of equipment used to generate electricity from renewable resources. Certain restrictions apply.
WY	04/15/10	Rebates on the purchase of certain energy efficient appliances, water heaters and furnaces.
WY	04/01/11	Lower Valley Energy offers numerous rebates for residential customers who wish to increase the energy efficiency of eligible homes. Rebates are available for Weatherization Measures: Varies; Marathon Water Heater: \$50; Tank Water Heater: \$15; Clothes Washer: \$25 - \$50; Refrigerator: \$15; Refrigerator Recycling: \$75; Energy Star Manufactured Home: \$1,000; Geothermal Heat Pumps: \$2,500. All appliances must be Energy Star rated and all equipment must meet requirements listed on the program web site. Appliances will require proof of purchase and a product manual in order to receive rebates. Weatherization measures must be inspected prior to beginning upgrades and manufactured homes must also be inspected and certified prior to receiving an incentive.
Various	Depending on Funding	Many utility companies offer grants, rebates and loans for a variety of energy efficient programs. Funding is usually subject to annual program budgets, so individuals and companies should check with their respective utility companies for details and specifications.

Eligibility requirements should be examined to see if your business can benefit from these incentives.

¹Tax credits may be based on expenses incurred in prior years.

²Tax credit allowed in the taxable year in which the job is created and in each of the two succeeding years in which the job is continued.

³Sales tax exemption changes to 75% from 100% July 1, 2011 through June 30, 2013.

⁴The credit is \$3 per ton for the period of July 1, 2010 through June 30, 2013 and \$5 per ton from July 1, 2013 through June 30, 2015.

⁵Credit ceilings exist depending on whether the property is business or nonbusiness property.

⁶Application for the credit must be made by January 13, 2013 and documentation for approval must be submitted by January 13, 2016. The credit is then taken over a 10-year period, beginning with the tax period in which the business is first approved.

⁷The exemption on the hybrid vehicles expires January 1, 2011.

⁸Construction on the facility must begin before December 31, 2015 and must be a solar thermal electric generating facility or recycled energy project that began construction after July 1, 2007 or a solar photovoltaic electric generating facility or geothermal



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electric generating facility that began construction after July 1, 2009. A certificate of eligibility must be received from the New Mexico Environment Department before applying for the credit. The credit must be applied for within one year following the end of the calendar year in which the eligible generation plant costs are incurred.

⁹The law allows retailers to deduct the amount received from the sale of solar energy devices from their transaction privilege tax base, and similarly, it allows prime contractors to deduct proceeds from a contract to provide and install a device from their transaction privilege tax base.