

Summary Chart of Federal/State Renewable Energy and Green Building Tax Incentives - January 2013

(Fuel Cell)

Sec	Jurisdiction	Statute	Incentive Title	Technology	Tax	Type	Taxpayer	Period (yrs)	Amount	Maximum	Expiration
<b>00.00 Federal Tax Incentives for Renewable Energy and Green Building</b>											
00.02	Federal	§48	Investment In Energy Property	Fuel cell	Income	Credit	Owner	5	30%	\$1,500/0.5 kw	2016
00.04	Federal	§30C	Qualifying Alternative Fuel Vehicle Refueling Prc	Fuel cell	Income	Credit	Owner	-	30%	\$30,000	2014
00.09	Federal	§30B	Alternative Motor Vehicles	Fuel cell	Income	Credit	Purchaser	-	\$4,000-\$40,000	-	2014
00.13	Federal	§168(e)(3)	Certain Energy Property	Fuel cell	Income	Deduction	Owner	5	200% DB	-	2016
00.19	Federal	§25D	Residential Energy Efficient Property	Fuel cell	Income	Credit	Owner	-	30%	\$500/0.5kw	2016
<b>01.00 Alabama State Tax Incentives for Renewable Energy and Green Building</b>											
01.01	Alabama	§40-18-190	Alternative Energy Electricity Production Facilitie	Fuel cell	Income	Credit	Utility	20	5%	-	2015
01.02	Alabama	§40-9B-4	Alternative Energy Production Facilities	Fuel cell	Property	Abatement	Utility	-	100%	-	2018
<b>06.00 California State Tax Incentives for Renewable Energy and Green Building</b>											
06.03	California	§17138.1	Alternative Energy System Vouchers	Fuel cell	Income	Exclusion	Rebatee	-	100%	-	-
<b>08.00 Colorado State Tax Incentives for Renewable Energy and Green Building</b>											
08.04	Colorado	§30-11-107.3	Clean Energy Finance Districts	Fuel cell	Property	Financing	Owner	-	Varies	-	-
<b>09.00 Connecticut State Tax Incentives for Renewable Energy and Green Building</b>											
09.03	Connecticut	§12-412(113)	Fuel Cell Manufacturing Facilities	Fuel cell	Sales	Exemption	Purchaser	-	100%	-	-
09.07	Connecticut	§12-819(56)	Residential Renewable Energy Systems	Fuel cell	Property	Exemption	Owner	-	100%	-	-
<b>10.00 Delaware State Tax Incentives for Renewable Energy and Green Building</b>											
10.01	Delaware	§2040	Clean Energy Manufacturing Jobs	Fuel cell	Income	Credit	Manufacturer	-	\$750/Job & \$100k	\$500,000	-
12.03	Florida	§220.192	Alternative Fuel Vehicle Property	Biomass	Income	Credit	Investor	-	75%	\$1 million	2016
12.05	Florida	§212.08(7)(hhh)	Alternative Fuel Distribution Property	Biomass	Sales	Refund	Purchaser	-	100%	-	2016
<b>15.00 Hawaii State Tax Incentives for Renewable Energy and Green Building</b>											
15.01	Hawaii	§235-110.9	High Technology Business Investment	Fuel cell	Income	Credit	Investor	5	100%	\$1.5 million	2010
<b>16.00 Idaho State Tax Incentives for Renewable Energy and Green Building</b>											
16.02	Idaho	§63-3622QQ	Renewable Energy Equipment	Fuel cell	Sales	Refund	Purchaser	-	100%	-	2011
<b>19.00 Iowa State Tax Incentives for Renewable Energy and Green Building</b>											
19.02	Iowa	§476C	Wind And Other Renewable Energy Purchase An	Fuel cell	Income	Credit	Producer	10	\$1.44/th ft3	-	2015
<b>24.00 Maryland State Tax Incentives for Renewable Energy and Green Building</b>											
24.09	Maryland	§10-722	Green Building	Fuel cell	Income	Credit	Owner	-	30%	\$1,000/kw	2011
<b>26.00 Michigan State Tax Incentives for Renewable Energy and Green Building</b>											
26.01	Michigan	§207.821	Alternative Energy Research, Development, And I	Fuel cell	Income	Credit	Manufacturer	-	[Repealed]	[Repealed]	[Repealed]
26.03	Michigan	§125.2681	Renewable Energy Renaissance Zones	Fuel cell	Varies	Abatement	Owner	15	100%	-	-
26.04	Michigan	§207.821	Alternative Energy Technology Manufacturing Ar	Fuel cell	Property	Exemption	Owner	-	100%	-	2012
26.08	Michigan	§208.1434(6)	Large Scale Battery Manufacturing Facilities	Fuel cell	Income	Credit	Manufacturer	-	[Repealed]	[Repealed]	[Repealed]
<b>30.00 Montana State Tax Incentives for Renewable Energy and Green Building</b>											
30.02	Montana	§15-24-3111	Renewable Energy Production And Manufacturin	Fuel cell	Property	Abatement	Owner	19	50%	\$1 million of value	-
30.03	Montana	§15-31-124	Alternative Renewable Energy Industries	Fuel cell	Income	Credit	Employer	3	1%	-	-
30.05	Montana	§15-24-1402	Alternative Renewable Energy Generating Faciliti	Fuel cell	Property	Assessment	Owner	10	50%	-	-
30.07	Montana	§15-6-224	Renewable Energy Systems	Fuel cell	Property	Exemption	Owner	10	100%	\$100,000 / \$20,000	-
30.12	Montana	§15-32-201	Residential Non-Fossil Form Energy Systems	Fuel cell	Income	Credit	Owner	-	100%	\$500	-
<b>31.00 Nebraska State Tax Incentives for Renewable Energy and Green Building</b>											
31.01	Nebraska	§77-27,235	Renewable Energy Production	Fuel cell	Income	Credit	Producer	10	\$0.001/kwh	-	2017
<b>32.00 Nevada State Tax Incentives for Renewable Energy and Green Building</b>											
32.01	Nevada	§701A.360	Renewable Energy Technologies	Fuel cell	Sales	Abatement	Purchaser	3	100%	0.60%	2049
32.02	Nevada	§701A.220	Renewable Energy Production Facilities	Fuel cell	Property	Abatement	Owner	20	55%	-	2049
<b>34.00 New Jersey State Tax Incentives for Renewable Energy and Green Building</b>											
34.02	New Jersey	§54:4-3.113	Renewable Energy Systems	Fuel cell	Property	Exemption	Owner	-	100%	-	-
<b>35.00 New Mexico State Tax Incentives for Renewable Energy and Green Building</b>											
35.03	New Mexico	§7-9J-1	Alternative Energy Product Manufacturing	Fuel cell	Income	Credit	Manufacturer	-	5%	-	-
<b>36.00 New York State Tax Incentives for Renewable Energy and Green Building</b>											
36.01	New York	§14	Clean Energy Enterprises	Fuel cell	Income	Credit	Manufacturer	10	Formula	-	2010
36.02	New York	§14	Clean Energy Enterprises	Fuel cell	Property	Credit	Manufacturer	10	Formula	-	2010
36.10	New York	22 §606(g-1)	Solar And Fuel Cell System Equipment	Fuel cell	Income	Credit	Owner, Lessee	-	20%	\$1,500	-
36.13	New York	22 §210.37	Fuel Cell Electric Generating Equipment	Fuel cell	Income	Credit	Purchaser	-	100%	\$1,500	-
<b>39.00 Ohio State Tax Incentives for Renewable Energy and Green Building</b>											
39.07	Ohio	§5727.75	Qualified Energy Projects	Fuel cell	Property	Exemption	Owner	-	100%	-	2011
<b>41.00 Oregon State Tax Incentives for Renewable Energy and Green Building</b>											
41.01	Oregon	§315.354	Energy Improvements	Fuel cell	Income	Credit	Owner	5	35-50%	\$20 million	2011
41.03	Oregon	§307.175	Renewable Energy Systems	Fuel cell	Property	Exemption	Owner	-	100%	-	2012
41.07	Oregon	§469.185	Residential Renewable Energy Property	Fuel cell	Income	Credit	Owner	-	\$3.00/w	\$6,000	2017
<b>42.00 Pennsylvania State Tax Incentives for Renewable Energy and Green Building</b>											

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42.01	Pennsylvania	73 §1649.70	Alternative Energy Production	Fuel cell	Income	Credit	Producer	-	15%	\$1 million	2016
<b>45.00 South Carolina State Tax Incentives for Renewable Energy and Green Building</b>											
45.07	South Carolina	§12-36-2120(71)	Hydrogen And Fuel Cell Equipment	Fuel cell	Sales	Exemption	Purchaser	-	100%	-	-
45.11	South Carolina	§12-6-3377	Alternative Motor Vehicles	Fuel cell	Income	Credit	Owner	-	20%	-	-
<b>46.00 South Dakota State Tax Incentives for Renewable Energy and Green Building</b>											
46.05	South Dakota	S.B. 58 (2010)	Small Renewable Energy Facilities	Fuel cell	Property	Exemption	Owner	-	70%	-	-
<b>47.00 Tennessee State Tax Incentives for Renewable Energy and Green Building</b>											
47.01	Tennessee	§67-6-232	Manufacturers Of Clean Energy Technologies	Fuel cell	Sales	Credit	Manufacturer	8	99.50%	-	-
<b>50.00 Vermont State Tax Incentives for Renewable Energy and Green Building</b>											
50.02	Vermont	H.B. 446 (2009)	Clean Energy Assessment Districts	Fuel cell	Property	Financing	Owner	-	Varies	-	-
<b>51.00 Virginia State Tax Incentives for Renewable Energy and Green Building</b>											
51.10	Virginia	§58.1-439.12:03	Green Job Creation	Fuel cell	Income	Credit	Employer	5	\$500/job	\$175,000	2014
<b>53.00 Washington State Tax Incentives for Renewable Energy and Green Building</b>											
53.02	Washington	§82.08.962	Renewable Energy Equipment	Fuel cell	Sales	Exemption	Purchaser	-	75-100%	-	2011
<b>56.00 Wyoming State Tax Incentives for Renewable Energy and Green Building</b>											
56.01	Wyoming	39-15-105(a)(viii)(1)	Renewable Energy Equipment	Fuel cell	Sales	Exemption	Purchaser	-	100%	-	2011