



Senate Special Session Committee on Energy Policies

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Chairman

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Summary Special Session Senate Bill 6, P.N. 7

Prime Sponsor: Senator Erickson

Amends Tax Reform Code of 1971 to authorize a Solar Energy Tax Credit equal to 25% of the installation costs associated with solar installation.

General Rule

The tax credit shall first be applied to the taxpayer's qualified tax liability for the taxable year on which the credit was first approved before it is carried over to succeeding years. The credit may be carried over and applied to succeeding taxable years for no more than 15 years.

Expiration

This act shall expire December 31, 2020 or on the repeal, if any, of Act 213 of 2004, known as the Alternative Energy Portfolio Standards Act.

Effective Date

This act shall be effective in 60 days.

