

HOUSE BILL 8

Unofficial Copy
Q3

2001 Regular Session
(11r1312)

ENROLLED BILL

-- Ways and Means and Environmental Matters/Budget and Taxation --

Introduced by **Delegates Rosenberg, Taylor, Dewberry, Hurson, Arnick, Busch, Doory, Guns, Harrison, Hixson, Howard, Kopp, Menes, Montague, Owings, Vallario, and Wood Wood, W. Baker, Barkley, Bartlett, Bobo, Bohanan, Bozman, Bronrott, Brown, Burns, Cadden, Campbell, Cane, Carlson, Clagett, Cole, Conrov, Cryor, D'Amato, C. Davis, DeCarlo, Dembrow, Dypski, Finifter, Frush, Giannetti, Glassman, Goldwater, Greenip, Griffith, Grosfeld, Hammen, Healey, Hecht, Heller, Hubers, James, A. Jones, V. Jones, Kirk, Love, Mandel, Marriott, McIntosh, McKee, Moe, Morhaim, Nathan-Pulliam, Patterson, Pendergrass, Petzold, Phillips, Pitkin, Ports, Riley, Rosso, Rudolph, Sher, Shriver, Stern, Swain, Turner, and Zirkin**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Income Tax Credit for Green Buildings**

3 FOR the purpose of providing for credits against the State income tax for certain costs
4 for construction or rehabilitation of buildings and certain equipment to meet
5 certain energy efficiency and environmental standards; allowing certain unused
6 credit amounts to be carried forward to certain taxable years; ~~providing for a tax~~
7 ~~credit for the cost of purchasing and installing nitrogen removal technology~~

1 under certain circumstances; providing for issuance of certain initial credit
 2 ~~component~~ certificates by the Maryland Energy Administration; limiting the
 3 annual and aggregate amount of initial credit ~~component~~ certificates that the
 4 Administration may issue; prohibiting the Administration from issuing an
 5 initial credit ~~component~~ certificate after a certain date; requiring a taxpayer
 6 claiming a credit to obtain and file with the income tax return a certain
 7 eligibility certificate from an architect or professional engineer regarding
 8 compliance with certain requirements; ~~requiring a taxpayer claiming a credit to~~
 9 ~~maintain certain records and submit certain information to the Administration;~~
 10 authorizing the Comptroller; ~~and the Administration, and the Department of the~~
 11 ~~Environment~~ to adopt certain regulations; requiring the Comptroller and the
 12 Administration to submit a certain report to the Governor and the General
 13 Assembly by a certain date; requiring the Administration, ~~in consultation with~~
 14 ~~the Department of the Environment;~~ to adopt certain regulations establishing
 15 certain standards by a certain date; ~~requiring the Department of the~~
 16 ~~Environment, in consultation with the Department of Health and Mental~~
 17 ~~Hygiene, to adopt certain regulations establishing certain standards by a~~
 18 ~~certain date; requiring the Department of the Environment, in consultation with~~
 19 ~~the Administration, to adopt certain regulations establishing certain standards~~
 20 ~~by a certain date;~~ defining certain terms; providing for the application of this
 21 Act; ~~providing for a delayed effective date;~~ and generally relating to State
 22 income tax credits for buildings, building components, and equipment that meet
 23 certain energy efficiency and environmental standards.

24 ~~BY repealing and reenacting, with amendments,~~
 25 ~~Article - Environment~~
 26 ~~Section 9-501~~
 27 ~~Annotated Code of Maryland~~
 28 ~~(1996 Replacement Volume and 2000 Supplement)~~

29 ~~BY repealing and reenacting, with amendments,~~
 30 ~~Article - Tax - General~~
 31 ~~Section 10-706~~
 32 ~~Annotated Code of Maryland~~
 33 ~~(1997 Replacement Volume and 2000 Supplement)~~

34 BY adding to
 35 Article - Tax - General
 36 Section ~~10-704.10 and 10-722~~
 37 Annotated Code of Maryland
 38 (1997 Replacement Volume and 2000 Supplement)

39 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
 40 MARYLAND, That the Laws of Maryland read as follows:

1 **Article—Environment**2 ~~9-501.~~3 (a) ~~In this subtitle the following words have the meanings indicated.~~4 (b) ~~"Community sewerage system" means a publicly or privately owned~~
5 ~~sewerage system that serves at least 2 lots.~~6 (c) ~~"Community water supply system" means a water supply system that~~
7 ~~serves at least 2 lots.~~8 (d) (1) ~~"County plan" means a comprehensive plan for adequately providing~~
9 ~~throughout the county, including all towns, municipal corporations, and sanitary~~
10 ~~districts in the county, the following facilities and services by public or private~~
11 ~~ownership:~~12 (i) ~~Water supply systems;~~13 (ii) ~~Sewerage systems;~~14 (iii) ~~Solid waste disposal systems;~~15 (iv) ~~Solid waste acceptance facilities; and~~16 (v) ~~Systematic collection and disposal of solid waste, including~~
17 ~~litter.~~18 (2) ~~"County plan" includes a revised or amended county plan.~~19 (e) ~~"Individual sewerage system" means a sewerage system that serves only 1~~
20 ~~lot.~~21 (f) ~~"Individual water supply system" means a water supply system that~~
22 ~~supplies water to only 1 lot.~~23 (g) ~~"Litter" means any:~~24 (1) ~~Waste material;~~25 (2) ~~Refuse;~~26 (3) ~~Garbage;~~27 (4) ~~Trash;~~28 (5) ~~Debris;~~29 (6) ~~Dead animal; or~~30 (7) ~~Other discarded material.~~

1 (h) "Lot" means a parcel of land, including a part of a subdivision, that:

2 (1) Is used or is intended to be used as a building site; and

3 (2) Is not intended to be further subdivided.

4 (i) "Multiuse sewerage system" means a sewerage system that:

5 (1) Serves only 1 lot;

6 (2) Serves a number of individuals;

7 (3) Has a treatment capacity of more than 5,000 gallons a day; and

8 (4) Is not publicly owned or operated.

9 (j) "Multiuse water supply system" means an individual water supply system
10 that:

11 (1) Has the capacity to supply more than 5,000 gallons of water a day;
12 and

13 (2) Serves a number of individuals.

14 (K) ~~"NITROGEN REMOVAL TECHNOLOGY" MEANS A SYSTEM APPROVED BY~~
15 ~~THE DEPARTMENT CAPABLE OF RELIABLY ACHIEVING A NITROGEN REMOVAL~~
16 ~~EFFICIENCY OF 60% OR GREATER.~~

17 ~~[(k)] (L) (1) "Proposed county plan" means a county plan that:~~

18 ~~(i) Has been adopted by the county governing body; and~~

19 ~~(ii) Has not been approved by the Department.~~

20 ~~(2) "Proposed county plan" includes any proposed amendment or revision~~
21 ~~of the county plan.~~

22 ~~[(l)] (M) "Sewage" means any human or animal excretion, street wash,~~
23 ~~domestic waste, or industrial waste.~~

24 ~~[(m)] (N) (1) "Sewerage system" means:~~

25 ~~(i) The channels used or intended to be used to collect and dispose~~
26 ~~of sewage; and~~

27 ~~(ii) Any structure and appurtenance used or intended to be used to~~
28 ~~collect or prepare sewage for discharge into the waters of this State.~~

29 ~~(2) "Sewerage system" includes any sewer of any size.~~

1 (3) "~~Sewerage system~~" does not include the plumbing system inside any
2 building served by the sewerage system.

3 ~~{(n)}~~ (O) "~~Solid waste acceptance facility~~" means any sanitary landfill,
4 incinerator, transfer station, or plant whose primary purpose is to dispose of, treat, or
5 process solid waste.

6 ~~{(o)}~~ (P) (1) "~~Solid waste disposal system~~" means any publicly or privately
7 owned system that:

8 (i) Provides a scheduled or systematic collection of solid waste;

9 (ii) Transports the solid waste to a solid waste acceptance facility;
10 and

11 (iii) Treats or otherwise disposes of the solid waste at the solid waste
12 acceptance facility.

13 (2) "~~Solid waste disposal system~~" includes each solid waste acceptance
14 facility that is used in connection with the solid waste disposal system.

15 ~~{(p)}~~ (Q) (1) "~~Subdivision~~" means any division of a tract or parcel of land into
16 at least 2 lots, for the purpose of sale or building development.

17 (2) "~~Subdivision~~" includes any change in street lines or lot lines.

18 (3) "~~Subdivision~~" does not include any division of land into parcels of
19 more than 3 acres, if the division:

20 (i) Is for agricultural purposes; and

21 (ii) Does not involve any new street or easement of access.

22 ~~{(q)}~~ (R) (1) "~~Water supply system~~" means a publicly or privately owned or
23 operated:

24 (i) Source and the surrounding area from which water is supplied
25 for drinking or domestic purposes; and

26 (ii) Structure, channel, or appurtenance used or intended to be used
27 to prepare water for use or to deliver water to a consumer.

28 (2) "~~Water supply system~~" does not include the plumbing system inside
29 any building that is served by the water supply system.

Article - Tax - General

1
2 ~~10-704.10.~~

3 ~~(A) IN THIS SECTION, "NITROGEN REMOVAL TECHNOLOGY" MEANS A SYSTEM~~
4 ~~APPROVED BY THE DEPARTMENT CAPABLE OF RELIABLY ACHIEVING A NITROGEN~~
5 ~~REMOVAL EFFICIENCY OF 60% OR GREATER.~~

6 ~~(A) (B) SUBJECT TO THE PROVISIONS OF THIS SECTION, AN INDIVIDUAL OR~~
7 ~~A CORPORATION REPAIRING, REPLACING, OR MODIFYING AN EXISTING ON-SITE~~
8 ~~SEWERAGE DISPOSAL SYSTEM MAY CLAIM A CREDIT AGAINST THE STATE INCOME~~
9 ~~TAX FOR A TAXABLE YEAR IN THE AMOUNT EQUAL TO 70% OF THE COST OF~~
10 ~~PURCHASING AND INSTALLING NITROGEN REMOVAL TECHNOLOGY AS DEFINED~~
11 ~~UNDER § 9-501(K) OF THE ENVIRONMENT ARTICLE.~~

12 ~~(B) (C) (1) THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT EXCEED~~
13 ~~\$4,900 IN ANY TAXABLE YEAR.~~

14 ~~(2) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE~~
15 ~~YEAR EXCEEDS THE TOTAL TAX OTHERWISE PAYABLE BY THE INDIVIDUAL OR~~
16 ~~CORPORATION FOR THAT TAXABLE YEAR, THE INDIVIDUAL OR CORPORATION MAY~~
17 ~~APPLY THE EXCESS AS A CREDIT FOR SUCCEEDING TAXABLE YEARS UNTIL THE~~
18 ~~EARLIER OF:~~

19 ~~(I) THE FULL AMOUNT OF THE EXCESS IS USED; OR~~

20 ~~(II) THE EXPIRATION OF THE THIRD SUCCEEDING TAXABLE YEAR.~~

21 ~~10-706.~~

22 ~~(a) Except as otherwise provided in this section, a credit allowed under this~~
23 ~~subtitle is allowed against the State income tax only.~~

24 ~~(b) A credit under § 10-701 of this subtitle is allowed against the total county~~
25 ~~and State income taxes.~~

26 ~~(c) (1) A credit allowed under § 10-704(a)(1), § 10-704.10, or § 10-709(b)(1) of~~
27 ~~this subtitle is allowed against the State income tax only.~~

28 ~~(2) A credit allowed under § 10-704(a)(2) or § 10-709(b)(2) of this~~
29 ~~subtitle is allowed against the county income tax only.~~

30 ~~10-722.~~

31 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
32 INDICATED.

33 (2) "ADMINISTRATION" MEANS THE MARYLAND ENERGY
34 ADMINISTRATION.

1 (3) (I) "ALLOWABLE COSTS" MEANS AMOUNTS PROPERLY
 2 CHARGEABLE TO CAPITAL ACCOUNT, OTHER THAN FOR LAND, THAT ARE PAID OR
 3 INCURRED ON OR AFTER JULY 1, 2001, FOR:

4 1. CONSTRUCTION OR REHABILITATION;

5 2. COMMISSIONING COSTS;

6 3. INTEREST PAID OR INCURRED DURING THE
 7 CONSTRUCTION OR REHABILITATION PERIOD;

8 4. ~~LEGAL~~, ARCHITECTURAL, ENGINEERING, AND OTHER
 9 PROFESSIONAL FEES ALLOCABLE TO CONSTRUCTION OR REHABILITATION;

10 5. CLOSING COSTS FOR CONSTRUCTION, REHABILITATION,
 11 OR MORTGAGE LOANS;

12 6. RECORDING TAXES AND FILING FEES INCURRED WITH
 13 RESPECT TO CONSTRUCTION OR REHABILITATION; AND

14 7. ~~SITE COSTS, INCLUDING TEMPORARY ELECTRIC WIRING,~~
 15 ~~SCAFFOLDING, DEMOLITION COSTS, AND FENCING AND SECURITY FACILITIES; AND~~

16 8. ~~FURNITURE, CARPETING, PARTITIONS, WALLS AND WALL~~
 17 ~~COVERINGS, CEILINGS, DRAPES, BLINDS~~ FINISHES AND FURNISHINGS CONSISTENT
 18 WITH THE REGULATIONS ADOPTED BY THE ADMINISTRATION UNDER THIS SECTION,
 19 LIGHTING, PLUMBING, ELECTRICAL WIRING, AND VENTILATION.

20 (II) "ALLOWABLE COSTS" DOES NOT INCLUDE:

21 1. THE COST OF TELEPHONE SYSTEMS AND COMPUTERS,
 22 OTHER THAN ELECTRICAL WIRING COSTS; ~~OR~~

23 2. LEGAL FEES ALLOCABLE TO CONSTRUCTION OR
 24 REHABILITATION;

25 3. SITE COSTS, INCLUDING TEMPORARY ELECTRIC WIRING,
 26 SCAFFOLDING, DEMOLITION COSTS, AND FENCING AND SECURITY FACILITIES;

27 4. FINISHES OR FURNISHINGS THAT ARE NOT CONSISTENT
 28 WITH THE REGULATIONS ADOPTED BY THE ADMINISTRATION UNDER THIS SECTION;
 29 OR

30 ~~2.~~ ~~5.~~ THE COST OF PURCHASING OR INSTALLING FUEL
 31 CELLS, ~~WIND TURBINES,~~ OR PHOTOVOLTAIC MODULES ~~OR THE COST OF~~
 32 ~~PURCHASING NEW AIR-CONDITIONING EQUIPMENT USING A NONOZONE-DEPLETING~~
 33 ~~REFRIGERANT APPROVED BY THE UNITED STATES ENVIRONMENTAL PROTECTION~~
 34 ~~AGENCY.~~

35 (4) "APPLICABLE ENERGY EFFICIENCY STANDARDS" MEANS ENERGY
 36 EFFICIENCY STANDARDS IN EFFECT AT THE TIME THE PROPERTY, CONSTRUCTION,

1 ~~COMPLETION, OR REHABILITATION ON WHICH THE CREDIT ALLOWED UNDER THIS~~
2 ~~SECTION IS BASED IS PLACED IN SERVICE, AS ESTABLISHED BY THE~~
3 ~~ADMINISTRATION IN REGULATIONS ADOPTED UNDER SUBSECTION (L) OF THIS~~
4 ~~SECTION.~~

5 (4) "APPLICABLE ENERGY EFFICIENCY STANDARDS" MEANS
6 ASHRAE/IESNA STANDARD 90.1-1999, ENERGY STANDARD FOR BUILDINGS EXCEPT
7 LOW-RISE RESIDENTIAL BUILDINGS, PUBLISHED BY THE AMERICAN SOCIETY OF
8 HEATING, REFRIGERATING AND AIR-CONDITIONING ENGINEERS.

9 (5) "BASE BUILDING" MEANS ALL AREAS OF A BUILDING NOT INTENDED
10 FOR OCCUPANCY BY A TENANT OR OWNER, INCLUDING THE STRUCTURAL
11 COMPONENTS OF THE BUILDING, EXTERIOR WALLS, FLOORS, WINDOWS, ROOFS,
12 FOUNDATIONS, CHIMNEYS AND STACKS, PARKING AREAS, MECHANICAL ROOMS AND
13 MECHANICAL SYSTEMS, AND OWNER-CONTROLLED OR -OPERATED SERVICE
14 SPACES, SIDEWALKS, MAIN LOBBY, SHAFTS AND VERTICAL TRANSPORTATION
15 MECHANISMS, STAIRWAYS, AND CORRIDORS.

16 (6) "COMMISSIONING" MEANS:

17 (I) THE TESTING AND FINE-TUNING OF HEAT, VENTILATING, AND
18 AIR-CONDITIONING SYSTEMS AND OTHER SYSTEMS TO ASSURE PROPER
19 FUNCTIONING AND ADHERENCE TO DESIGN CRITERIA; AND

20 (II) THE PREPARATION OF SYSTEM OPERATION MANUALS AND
21 INSTRUCTION OF MAINTENANCE PERSONNEL.

22 (7) "CREDIT ALLOWANCE YEAR" MEANS THE LATER OF:

23 (I) THE TAXABLE YEAR DURING WHICH:

24 1. THE PROPERTY, CONSTRUCTION, COMPLETION, OR
25 REHABILITATION ON WHICH THE CREDIT ALLOWED UNDER THIS SECTION IS BASED
26 IS ORIGINALLY PLACED IN SERVICE; OR

27 2. A FUEL CELL, WIND TURBINE, OR PHOTOVOLTAIC
28 MODULE CONSTITUTES A QUALIFYING ALTERNATE ENERGY SOURCE AND IS FULLY
29 OPERATIONAL; OR

30 (II) THE ~~FIRST EARLIEST~~ TAXABLE YEAR FOR WHICH THE CREDIT
31 MAY BE CLAIMED UNDER THE INITIAL CREDIT ~~COMPONENT~~ CERTIFICATE ISSUED
32 UNDER SUBSECTION ~~(J)~~ ~~(L)~~ (K) OF THIS SECTION.

33 (8) "ELIGIBLE BUILDING" MEANS A BUILDING LOCATED IN THE STATE
34 THAT IS:

35 (I) 1. IS A BUILDING USED PRIMARILY FOR NONRESIDENTIAL
36 PURPOSES IF THE BUILDING CONTAINS AT LEAST 20,000 SQUARE FEET OF INTERIOR
37 SPACE;

1 ~~(H)~~ 2. IS A RESIDENTIAL MULTI-FAMILY BUILDING WITH AT
 2 LEAST 12 DWELLING UNITS THAT CONTAINS AT LEAST 20,000 SQUARE FEET OF
 3 INTERIOR SPACE; OR

4 ~~(H)~~ ~~ONE OR MORE RESIDENTIAL MULTI FAMILY BUILDINGS WITH~~
 5 ~~AT LEAST TWO DWELLING UNITS THAT ARE PART OF A SINGLE OR PHASED~~
 6 ~~CONSTRUCTION PROJECT THAT CONTAINS, IN THE AGGREGATE, AT LEAST 20,000~~
 7 ~~SQUARE FEET OF INTERIOR SPACE IF IN ANY SINGLE PHASE OF THE PROJECT AT~~
 8 ~~LEAST 10,000 SQUARE FEET OF INTERIOR SPACE IS UNDER CONSTRUCTION OR~~
 9 ~~REHABILITATION; OR~~

10 ~~(IV)~~ 3. IS ANY COMBINATION OF BUILDINGS DESCRIBED IN ITEM
 11 ~~(I), (H), OR (H)~~ OF THIS PARAGRAPH 1 OR 2 OF THIS ITEM; AND

12 (II) IN THE CASE OF A NEWLY CONSTRUCTED BUILDING FOR
 13 WHICH A CERTIFICATE OF OCCUPANCY WAS NOT ISSUED BEFORE JULY 1, 2001:

14 1. IS LOCATED ON A QUALIFIED BROWNFIELDS SITE, AS
 15 DEFINED UNDER ARTICLE 83A, § 5-1401 OF THE CODE; OR

16 2. A. IS LOCATED IN A PRIORITY FUNDING AREA UNDER §
 17 5-7B-02 OF THE STATE FINANCE AND PROCUREMENT ARTICLE; AND

18 B. IS NOT LOCATED ON WETLANDS, THE CONSTRUCTION
 19 ALTERATION OF WHICH REQUIRES A PERMIT UNDER § 404 OF THE FEDERAL CLEAN
 20 WATER ACT, 33 U.S.C. § 1344. U.S.C. § 1344; AND

21 (III) IN THE CASE OF A REHABILITATION OF A BUILDING:

22 1. IS LOCATED IN A PRIORITY FUNDING AREA UNDER §
 23 5-7B-02 OF THE STATE FINANCE AND PROCUREMENT ARTICLE OR ON A QUALIFIED
 24 BROWNFIELDS SITE AS DEFINED UNDER ARTICLE 83A, § 5-1401 OF THE CODE; OR

25 2. IS NOT AN INCREASE OF MORE THAN 25% IN THE SQUARE
 26 FOOTAGE OF THE BUILDING.

27 (9) "FUEL CELL" MEANS A DEVICE THAT PRODUCES ELECTRICITY
 28 DIRECTLY FROM HYDROGEN OR HYDROCARBON FUEL THROUGH A NONCOMBUSTIVE
 29 ELECTROCHEMICAL PROCESS.

30 ~~(9)~~ (10) "GREEN BASE BUILDING" MEANS A BASE BUILDING THAT IS
 31 PART OF AN ELIGIBLE BUILDING AND MEETS THE REQUIREMENTS SET OUT IN
 32 SUBSECTION ~~(H)~~ ~~(I)~~ (I) OF THIS SECTION.

33 ~~(10)~~ (11) "GREEN WHOLE BUILDING" MEANS A BUILDING FOR WHICH
 34 THE BASE BUILDING IS A GREEN BASE BUILDING AND ALL TENANT SPACE IS GREEN
 35 TENANT SPACE.

1 ~~(H)~~ (12) "GREEN TENANT SPACE" MEANS TENANT SPACE IN A BUILDING
2 IF THE BUILDING IS AN ELIGIBLE BUILDING AND THE TENANT SPACE MEETS THE
3 REQUIREMENTS OF SUBSECTION ~~(H)~~ ~~(K)~~ (J) OF THIS SECTION.

4 ~~(12)~~ "REVITALIZATION AREA" MEANS:

5 ~~(H)~~ ~~AN AREA DESIGNATED AS AN ENTERPRISE ZONE UNDER~~
6 ~~ARTICLE 83A, § 5-402 OF THE CODE OR BY THE UNITED STATES GOVERNMENT;~~

7 ~~(H)~~ ~~AN AREA DESIGNATED AS AN EMPOWERMENT ZONE BY THE~~
8 ~~UNITED STATES GOVERNMENT PURSUANT TO 26 U.S.C. § 1391 ET SEQ.; OR~~

9 ~~(H)~~ ~~AN AREA DESIGNATED AS AN ELIGIBLE NEIGHBORHOOD FOR~~
10 ~~ECONOMIC REVITALIZATION ASSISTANCE UNDER ARTICLE 83B, § 4-203 OF THE CODE.~~

11 (13) "INCREMENTAL COST OF BUILDING-INTEGRATED PHOTOVOLTAIC
12 MODULES" MEANS:

13 (I) THE COST OF BUILDING-INTEGRATED PHOTOVOLTAIC
14 MODULES AND ANY ASSOCIATED INVERTER, ADDITIONAL WIRING OR OTHER
15 ELECTRICAL EQUIPMENT FOR THE PHOTOVOLTAIC MODULES, OR ADDITIONAL
16 MOUNTING OR STRUCTURAL MATERIALS, LESS THE COST OF SPANDREL GLASS OR
17 OTHER BUILDING MATERIAL THAT WOULD HAVE BEEN USED IF
18 BUILDING-INTEGRATED PHOTOVOLTAIC MODULES WERE NOT INSTALLED;

19 (II) INCREMENTAL LABOR COSTS PROPERLY ALLOCABLE TO
20 ON-SITE PREPARATION, ASSEMBLY, AND ORIGINAL INSTALLATION OF
21 PHOTOVOLTAIC MODULES; AND

22 (III) INCREMENTAL COSTS OF ARCHITECTURAL AND ENGINEERING
23 SERVICES AND DESIGNS AND PLANS DIRECTLY RELATED TO THE CONSTRUCTION OR
24 INSTALLATION OF PHOTOVOLTAIC MODULES.

25 (14) "QUALIFYING ALTERNATE ENERGY SOURCES" MEANS
26 BUILDING-INTEGRATED AND NONBUILDING-INTEGRATED PHOTOVOLTAIC
27 MODULES, WIND TURBINES, AND FUEL CELLS INSTALLED TO SERVE THE BASE
28 BUILDING OR TENANT SPACE THAT:

29 (I) HAVE THE CAPABILITY TO MONITOR THEIR ACTUAL POWER
30 OUTPUT;

31 (II) ARE FULLY COMMISSIONED UPON INSTALLATION, AND
32 ANNUALLY THEREAFTER, TO ENSURE THAT THE SYSTEMS MEET THEIR DESIGN
33 SPECIFICATIONS; AND

34 (III) IN THE CASE OF WIND TURBINES, MEET ANY APPLICABLE
35 NOISE ORDINANCES.

1 ~~(13)~~ (15) "TENANT IMPROVEMENTS" MEANS IMPROVEMENTS THAT ARE
 2 NECESSARY OR APPROPRIATE TO SUPPORT OR CONDUCT THE BUSINESS OF A
 3 TENANT OR OCCUPYING OWNER.

4 ~~(14)~~ (16) "TENANT SPACE" MEANS THE PORTION OF A BUILDING
 5 INTENDED FOR OCCUPANCY BY A TENANT OR OCCUPYING OWNER.

6 (B) (1) AN INDIVIDUAL OR A CORPORATION MAY CLAIM A CREDIT AGAINST
 7 THE STATE INCOME TAX AS PROVIDED UNDER THIS SECTION FOR GREEN BUILDINGS
 8 AND GREEN BUILDING COMPONENTS.

9 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE
 10 STATE INCOME TAX, ANY UNUSED CREDIT MAY BE CARRIED FORWARD AND APPLIED
 11 FOR SUCCEEDING TAXABLE YEARS UNTIL THE EARLIER OF:

12 (I) THE FULL AMOUNT OF THE CREDIT IS USED; OR

13 (II) THE EXPIRATION OF THE ~~15TH~~ 10TH YEAR AFTER THE TAXABLE
 14 YEAR FOR WHICH THE CREDIT WAS ALLOWED.

15 ~~(3) IF AN ELIGIBLE BUILDING IS OWNED BY A POLITICAL SUBDIVISION~~
 16 ~~OF THE STATE, THE FEDERAL GOVERNMENT, OR A NOT FOR PROFIT ORGANIZATION~~
 17 ~~EXEMPT FROM STATE INCOME TAX, THE CREDIT ALLOWED UNDER THIS SECTION~~
 18 ~~MAY BE CLAIMED BY EITHER THE ARCHITECT OF THE BUILDING, THE GENERAL~~
 19 ~~CONTRACTOR OF THE BUILDING, OR BOTH, PROVIDED THAT:~~

20 ~~(I) ANY CLAIM OF CREDIT HAS BEEN FULLY DISCLOSED TO THE~~
 21 ~~OWNER OF THE BUILDING, AS EVIDENCED BY THE SEAL OR SIGNATURE OF THE~~
 22 ~~OWNER ON THE APPLICATION OF THE TAXPAYER FOR AN INITIAL CREDIT~~
 23 ~~CERTIFICATE TO BE ISSUED UNDER SUBSECTION (L) OF THIS SECTION; AND~~

24 ~~(II) THE TOTAL AMOUNT OF CREDIT CLAIMED BY MORE THAN ONE~~
 25 ~~TAXPAYER FOR THE SAME ELIGIBLE BUILDING MAY NOT EXCEED 100% OF THE~~
 26 ~~CREDIT ALLOWED FOR THE BUILDING UNDER THIS SECTION.~~

27 (C) (1) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, THE CREDIT
 28 ALLOWED UNDER THIS SECTION FOR EACH TAXABLE YEAR EQUALS THE SUM OF THE
 29 CREDIT COMPONENTS AS SPECIFIED IN SUBSECTIONS (D) THROUGH (G) OF THIS
 30 SECTION.

31 (2) THE CREDIT MAY NOT BE ALLOWED UNLESS THE TAXPAYER HAS
 32 COMPLIED WITH THE REQUIREMENTS FOR REPORTS TO THE ADMINISTRATION
 33 UNDER SUBSECTION (K) OF THIS SECTION.

34 ~~(3)~~ ~~(4)~~ (3) FOR EACH OF THE ~~CREDIT COMPONENTS~~ CREDITS UNDER
 35 SUBSECTIONS ~~(D)~~ (C) THROUGH ~~(G)~~ (H) OF THIS SECTION.;

36 (4) THE CREDIT MAY NOT BE ALLOWED FOR ANY TAXABLE YEAR
 37 UNLESS:

1 1. (I) THE TAXPAYER HAS OBTAINED AND FILED AN
2 INITIAL CREDIT ~~COMPONENT~~ CERTIFICATE AND AN ELIGIBILITY CERTIFICATE
3 ISSUED UNDER SUBSECTION ~~(J)~~ (K) OF THIS SECTION;

4 2. (II) A CERTIFICATE OF OCCUPANCY FOR THE BUILDING
5 HAS BEEN ISSUED; AND

6 3. (III) THE PROPERTY WITH RESPECT TO WHICH THE
7 CREDIT IS CLAIMED IS IN SERVICE DURING THE TAXABLE YEAR~~;~~

8 ~~(H)~~ ~~THE CREDIT AMOUNT ALLOWED FOR THE CREDIT COMPONENT~~
9 ~~MAY BE CLAIMED:~~

10 1. ~~FOR THE CREDIT ALLOWANCE YEAR; AND~~

11 2. ~~FOR EACH OF THE 4 TAXABLE YEARS SUCCEEDING THE~~
12 ~~CREDIT ALLOWANCE YEAR; AND~~

13 ~~(H)~~ ~~THE TOTAL CREDIT ALLOWED IN THE AGGREGATE FOR THE~~
14 ~~CREDIT ALLOWANCE YEAR AND THE 4 TAXABLE YEARS SUCCEEDING THE CREDIT~~
15 ~~ALLOWANCE YEAR MAY NOT EXCEED THE MAXIMUM SET FORTH IN THE INITIAL~~
16 ~~CREDIT COMPONENT CERTIFICATE OBTAINED UNDER SUBSECTION (J) OF THIS~~
17 ~~SECTION.~~

18 ~~(S)~~ (4) THE TOTAL AMOUNT ALLOWED IN THE AGGREGATE FOR ALL
19 CREDITS UNDER THIS SECTION MAY NOT EXCEED THE MAXIMUM SET FORTH IN THE
20 INITIAL CREDIT CERTIFICATE OBTAINED UNDER SUBSECTION ~~(L)~~ (K) OF THIS
21 SECTION.

22 ~~(4)~~ ~~(6)~~ (5) IN DETERMINING THE AMOUNT OF THE ~~CREDIT~~
23 ~~COMPONENTS CREDITS UNDER THIS SECTION, A COST PAID OR INCURRED MAY NOT~~
24 ~~BE THE BASIS FOR MORE THAN ONE CREDIT COMPONENT.~~

25 ~~(5)~~ ~~(4)~~ ~~IF A BUILDING FOR WHICH A CREDIT IS ALLOWED TO A~~
26 ~~BUILDING OWNER UNDER THIS SECTION IS SOLD, THE NEW OWNER MAY CLAIM THE~~
27 ~~CREDIT FOR THE PERIOD AFTER THE SALE.~~

28 ~~(H)~~ ~~IF A TENANCY FOR A BUILDING FOR WHICH A CREDIT IS~~
29 ~~ALLOWED TO A TENANT UNDER THIS SECTION IS TERMINATED BUT THE PROPERTY~~
30 ~~REMAINS IN USE BY A SUCCESSOR TENANT, THE SUCCESSOR TENANT MAY CLAIM~~
31 ~~THE CREDIT FOR THE PERIOD AFTER THE TERMINATION.~~

32 ~~(H)~~ ~~THE CREDIT FOR THE YEAR OF A SALE OR THE YEAR OF~~
33 ~~TERMINATION OF A TENANCY SHALL BE ALLOCATED BETWEEN THE PARTIES BASED~~
34 ~~ON THE NUMBER OF DAYS DURING THE YEAR THAT THE PROPERTY OR INTEREST~~
35 ~~WAS HELD OR USED BY EACH.~~

36 ~~(IV)~~ ~~NOTWITHSTANDING ANY OTHER PROVISION OF LAW, IF A~~
37 ~~CREDIT IS CLAIMED BY A SUCCESSOR OWNER OR TENANT UNDER THIS PARAGRAPH,~~
38 ~~THE COMPTROLLER MAY DISCLOSE TO THE SUCCESSOR OWNER OR TENANT ANY~~

1 INFORMATION RELATING TO THE CREDIT OF THE PRIOR OWNER OR TENANT THAT IS
 2 THE BASIS FOR THE DENIAL IN WHOLE OR IN PART OF THE CREDIT CLAIMED BY THE
 3 SUCCESSOR OWNER OR TENANT.

4 ~~(D)~~ (C) (1) ~~THE CREDIT ALLOWED UNDER THIS SECTION INCLUDES AN~~
 5 ~~AMOUNT EQUAL TO THE APPLICABLE PERCENTAGE FOR THE TAXABLE YEAR THAT IS~~
 6 ~~THE CREDIT ALLOWANCE YEAR, AN OWNER OR TENANT MAY CLAIM A CREDIT IN AN~~
 7 ~~AMOUNT EQUAL TO 8% OF THE ALLOWABLE COSTS PAID OR INCURRED BY AN THE~~
 8 OWNER OR TENANT FOR THE CONSTRUCTION OF A GREEN WHOLE BUILDING OR THE
 9 REHABILITATION OF A BUILDING THAT IS NOT A GREEN WHOLE BUILDING TO BE A
 10 GREEN WHOLE BUILDING.

11 ~~(2)~~ (2) ~~THE APPLICABLE PERCENTAGE FOR THE CREDIT COMPONENT~~
 12 ~~UNDER THIS SUBSECTION FOR A GREEN BUILDING SHALL BE:~~

13 ~~(I)~~ (I) ~~1.4% UNLESS THE BUILDING IS LOCATED IN A REVITALIZATION~~
 14 ~~AREA; OR~~

15 ~~(II)~~ (II) ~~1.6% IF THE BUILDING IS LOCATED IN A REVITALIZATION AREA.~~

16 ~~(3)~~ (2) THE ALLOWABLE COSTS USED TO DETERMINE THE CREDIT
 17 AMOUNT ALLOWED UNDER THIS SUBSECTION FOR A GREEN WHOLE BUILDING MAY
 18 NOT EXCEED IN THE AGGREGATE:

19 (I) ~~\$150~~ \$120 PER SQUARE FOOT FOR THAT PORTION OF THE
 20 BUILDING THAT COMPRISES THE BASE BUILDING; AND

21 (II) ~~\$75~~ \$60 PER SQUARE FOOT FOR THAT PORTION OF THE
 22 BUILDING THAT COMPRISES THE TENANT SPACE.

23 ~~(E)~~ (D) (1) ~~THE CREDIT ALLOWED UNDER THIS SECTION INCLUDES AN~~
 24 ~~AMOUNT EQUAL TO THE APPLICABLE PERCENTAGE FOR THE TAXABLE YEAR THAT IS~~
 25 ~~THE CREDIT ALLOWANCE YEAR, AN OWNER OR TENANT MAY CLAIM A CREDIT IN AN~~
 26 ~~AMOUNT EQUAL TO 6% OF THE ALLOWABLE COSTS PAID OR INCURRED BY AN THE~~
 27 OWNER FOR THE CONSTRUCTION OF A GREEN BASE BUILDING OR THE
 28 REHABILITATION OF A BUILDING THAT IS NOT A GREEN BASE BUILDING TO BE A
 29 GREEN BASE BUILDING.

30 ~~(2)~~ (2) ~~THE APPLICABLE PERCENTAGE FOR THE CREDIT COMPONENT~~
 31 ~~UNDER THIS SUBSECTION FOR A GREEN BASE BUILDING SHALL BE:~~

32 ~~(I)~~ (I) ~~1.0% UNLESS THE BUILDING IS LOCATED IN A REVITALIZATION~~
 33 ~~AREA; OR~~

34 ~~(II)~~ (II) ~~1.2% IF THE BUILDING IS LOCATED IN A REVITALIZATION AREA.~~

35 ~~(3)~~ (2) THE ALLOWABLE COSTS USED TO DETERMINE THE CREDIT
 36 AMOUNT ALLOWED UNDER THIS SUBSECTION FOR A GREEN BASE BUILDING MAY
 37 NOT EXCEED IN THE AGGREGATE ~~\$150~~ \$120 PER SQUARE FOOT.

1 ~~(F)~~ (E) (1) ~~THE CREDIT ALLOWED UNDER THIS SECTION INCLUDES AN~~
 2 ~~AMOUNT EQUAL TO THE APPLICABLE PERCENTAGE FOR THE TAXABLE YEAR THAT IS~~
 3 ~~THE CREDIT ALLOWANCE YEAR, AN OWNER OR TENANT MAY CLAIM A CREDIT IN AN~~
 4 ~~AMOUNT EQUAL TO 6% OF THE ALLOWABLE COSTS FOR TENANT IMPROVEMENTS~~
 5 ~~PAID OR INCURRED BY AN THE OWNER OR TENANT IN THE CONSTRUCTION OR~~
 6 ~~COMPLETION OF GREEN TENANT SPACE OR THE REHABILITATION OF TENANT SPACE~~
 7 ~~THAT IS NOT GREEN TENANT SPACE TO BE GREEN TENANT SPACE.~~

8 ~~(2)~~ ~~THE APPLICABLE PERCENTAGE FOR THE CREDIT COMPONENT~~
 9 ~~UNDER THIS SUBSECTION FOR GREEN TENANT SPACE SHALL BE:~~

10 ~~(I)~~ 1.0% UNLESS THE BUILDING IS LOCATED IN A REVITALIZATION
 11 AREA; OR

12 ~~(II)~~ 1.2% IF THE BUILDING IS LOCATED IN A REVITALIZATION AREA.

13 ~~(3)~~ (2) (1) THE ALLOWABLE COSTS USED TO DETERMINE THE
 14 CREDIT AMOUNT ALLOWED UNDER THIS SUBSECTION FOR GREEN TENANT SPACE
 15 MAY NOT EXCEED IN THE AGGREGATE \$75 \$60 PER SQUARE FOOT.

16 (II) IF AN OWNER AND TENANT BOTH INCUR ALLOWABLE COSTS
 17 FOR TENANT IMPROVEMENTS UNDER THIS SUBSECTION AND THE COSTS EXCEED \$75
 18 \$60 PER SQUARE FOOT IN THE AGGREGATE, THE OWNER HAS PRIORITY AS TO COSTS
 19 CONSTITUTING THE BASIS FOR THE GREEN TENANT SPACE CREDIT COMPONENT
 20 UNDER THIS SUBSECTION.

21 ~~(4)~~ (3) UNLESS THE BASE BUILDING IS A GREEN BASE BUILDING, THE
 22 CREDIT COMPONENT UNDER THIS SECTION SUBSECTION FOR GREEN TENANT SPACE
 23 MAY NOT BE CLAIMED BY AN OWNER OF THE BUILDING OR BY A TENANT A BUILDING
 24 THAT OCCUPIES FEWER THAN 10,000 SQUARE FEET OF THE BUILDING.

25 (4) THE CREDIT UNDER THIS SUBSECTION FOR GREEN TENANT SPACE
 26 MAY NOT BE CLAIMED BY A TENANT THAT OCCUPIES FEWER THAN 5,000 SQUARE
 27 FEET.

28 ~~(G)~~ ~~(F)~~ ~~THE CREDIT ALLOWED UNDER THIS SECTION INCLUDES FOR THE~~
 29 ~~TAXABLE YEAR THAT IS THE CREDIT ALLOWANCE YEAR, AN OWNER OR TENANT MAY~~
 30 ~~CLAIM A CREDIT IN AN AMOUNT EQUAL TO 2% OF THE COST OF NEW~~
 31 ~~AIR-CONDITIONING EQUIPMENT, INCLUDING CHILLERS AND ABSORPTION~~
 32 ~~CHILLERS, WATER OR AIR-COOLED UNITARY EQUIPMENT, WATER-COOLED HEAT~~
 33 ~~PUMPS, PACKAGED TERMINAL HEAT PUMPS, AND OTHER SIMILAR~~
 34 ~~AIR-CONDITIONING EQUIPMENT, THAT USES A NONOZONE-DEPLETING~~
 35 ~~REFRIGERANT APPROVED BY THE UNITED STATES ENVIRONMENTAL PROTECTION~~
 36 ~~AGENCY MEETS APPLICABLE STANDARDS AS SPECIFIED IN REGULATIONS ADOPTED~~
 37 ~~BY THE ADMINISTRATION UNDER SUBSECTION (M) OF THIS SECTION AND IS~~
 38 ~~INSTALLED TO SERVE A GREEN WHOLE BUILDING, GREEN BASE BUILDING, OR~~
 39 ~~GREEN TENANT SPACE.~~

40 ~~(G)~~ (F) (1) FOR THE TAXABLE YEAR THAT IS THE CREDIT ALLOWANCE
 41 YEAR, AN OWNER OR TENANT MAY CLAIM A CREDIT IN THE AMOUNT DETERMINED

1 UNDER THIS SUBSECTION FOR THE INSTALLATION OF A FUEL CELL THAT IS A
2 QUALIFYING ALTERNATE ENERGY SOURCE AND IS INSTALLED TO SERVE A GREEN
3 WHOLE BUILDING, GREEN BASE BUILDING, OR GREEN TENANT SPACE.

4 (2) THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SUBSECTION IS
5 30% OF THE SUM OF THE CAPITALIZED COSTS PAID OR INCURRED BY AN OWNER OR
6 TENANT WITH RESPECT TO EACH FUEL CELL INSTALLED, INCLUDING THE COST OF
7 THE FOUNDATION OR PLATFORM AND THE LABOR COSTS ASSOCIATED WITH
8 INSTALLATION.

9 (3) THE COSTS USED TO DETERMINE THE CREDIT AMOUNT ALLOWED
10 UNDER THIS SUBSECTION FOR INSTALLATION OF A FUEL CELL:

11 (I) MAY NOT EXCEED \$1,000 PER KILOWATT OF INSTALLED DC
12 RATED CAPACITY OF THE FUEL CELL; AND

13 (II) SHALL BE REDUCED BY THE AMOUNT OF ANY FEDERAL, STATE,
14 OR LOCAL GRANT:

15 1. RECEIVED BY THE TAXPAYER AND USED FOR THE
16 PURCHASE OR INSTALLATION OF THE FUEL CELL; AND

17 2. NOT INCLUDED IN THE FEDERAL GROSS INCOME OF THE
18 TAXPAYER.

19 ~~(H)~~ (G) (1) FOR THE TAXABLE YEAR THAT IS THE CREDIT ALLOWANCE
20 YEAR, AN OWNER OR TENANT MAY CLAIM A CREDIT IN THE AMOUNT DETERMINED
21 UNDER THIS SUBSECTION FOR THE INSTALLATION OF PHOTOVOLTAIC MODULES
22 THAT CONSTITUTE A QUALIFYING ALTERNATE ENERGY SOURCE AND ARE
23 INSTALLED TO SERVE A GREEN WHOLE BUILDING, GREEN BASE BUILDING, OR
24 GREEN TENANT SPACE.

25 (2) THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SUBSECTION
26 IS:

27 (I) 20% OF THE INCREMENTAL COST PAID OR INCURRED BY AN
28 OWNER OR TENANT FOR BUILDING-INTEGRATED PHOTOVOLTAIC MODULES; AND

29 (II) 25% OF THE COST OF NONBUILDING-INTEGRATED
30 PHOTOVOLTAIC MODULES, INCLUDING THE COST OF THE FOUNDATION OR
31 PLATFORM AND THE LABOR COSTS ASSOCIATED WITH INSTALLATION.

32 (3) THE COSTS USED TO DETERMINE THE CREDIT AMOUNT ALLOWED
33 UNDER THIS SUBSECTION FOR INSTALLATION OF PHOTOVOLTAIC MODULES:

34 (I) MAY NOT EXCEED THE PRODUCT OBTAINED BY MULTIPLYING
35 \$3 TIMES THE NUMBER OF WATTS INCLUDED IN THE DC RATED CAPACITY OF THE
36 PHOTOVOLTAIC MODULES; AND

1 (II) SHALL BE REDUCED BY THE AMOUNT OF ANY FEDERAL, STATE,
2 OR LOCAL GRANT:

3 1. RECEIVED BY THE TAXPAYER AND USED FOR THE
4 PURCHASE OR INSTALLATION OF THE PHOTOVOLTAIC EQUIPMENT; AND

5 2. NOT INCLUDED IN THE FEDERAL GROSS INCOME OF THE
6 TAXPAYER.

7 (4) A CREDIT MAY NOT BE CLAIMED UNDER THIS SUBSECTION FOR THE
8 INSTALLATION OF PHOTOVOLTAIC MODULES IF THE CREDIT UNDER § 10-719 OF THIS
9 SUBTITLE IS CLAIMED WITH RESPECT TO THE PHOTOVOLTAIC MODULES.

10 ~~(H)~~ (H) (1) FOR THE TAXABLE YEAR THAT IS THE CREDIT ALLOWANCE
11 YEAR, AN OWNER OR TENANT MAY CLAIM A CREDIT IN THE AMOUNT DETERMINED
12 UNDER PARAGRAPH (2) OF THIS SUBSECTION FOR THE INSTALLATION OF A WIND
13 TURBINE THAT IS A QUALIFYING ALTERNATE ENERGY SOURCE AND IS INSTALLED
14 TO SERVE A GREEN WHOLE BUILDING, GREEN BASE BUILDING, OR GREEN TENANT
15 SPACE.

16 (2) THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SUBSECTION IS
17 5% 25% OF THE SUM OF THE CAPITALIZED COSTS PAID OR INCURRED BY AN OWNER
18 OR TENANT WITH RESPECT TO EACH WIND TURBINE INSTALLED, INCLUDING THE
19 COST OF THE FOUNDATION OR PLATFORM AND THE LABOR COSTS ASSOCIATED WITH
20 INSTALLATION.

21 ~~(H)~~ ~~(I)~~ (I) (1) BY REGULATION, THE ADMINISTRATION SHALL ADOPT
22 STANDARDS FOR A BUILDING TO QUALIFY AS A GREEN BASE BUILDING ELIGIBLE
23 FOR THE TAX CREDITS UNDER SUBSECTIONS (C) AND (D) OF THIS SECTION, A BASE
24 BUILDING SHALL MEET THE REQUIREMENTS OF THIS SUBSECTION THAT ARE
25 CONSISTENT WITH THE CRITERIA FOR GREEN BASE BUILDINGS SET FORTH BY THE
26 UNITED STATES GREEN BUILDING COUNCIL OR OTHER SIMILAR CRITERIA.

27 (2) THE REGULATIONS ADOPTED UNDER THIS SUBSECTION SHALL
28 PROVIDE THAT THE ENERGY USE SHALL BE NO MORE THAN 65% FOR NEW
29 CONSTRUCTION OF A BASE BUILDING, OR 75% IN THE CASE OF REHABILITATION OF A
30 BASE BUILDING, OF THE ENERGY USE ATTRIBUTABLE TO A REFERENCE BUILDING
31 WHICH MEETS THE REQUIREMENTS OF APPLICABLE ENERGY EFFICIENCY
32 STANDARDS.

33 ~~(2)~~ ~~(I)~~ ENERGY USE SHALL BE NO MORE THAN THE APPLICABLE
34 PERCENTAGE OF THE USE PERMITTED UNDER APPLICABLE ENERGY EFFICIENCY
35 STANDARDS AS SPECIFIED FOR NEW CONSTRUCTION OR FOR REHABILITATION OF A
36 BASE BUILDING IN REGULATIONS ADOPTED BY THE ADMINISTRATION UNDER
37 SUBSECTION (L) OF THIS SECTION.

38 ~~(H)~~ (H) ALL APPLIANCES AND ANY HEATING, COOLING, AND WATER
39 HEATING EQUIPMENT USED IN THE BASE BUILDING SHALL MEET APPLICABLE
40 ENERGY EFFICIENCY STANDARDS AS SPECIFIED IN REGULATIONS ADOPTED BY THE
41 ADMINISTRATION UNDER SUBSECTION (L) OF THIS SECTION.

1 (3) (4) ~~THE BASE BUILDING SHALL COMPLY WITH ALL APPLICABLE~~
2 ~~ZONING, LAND USE, AND EROSION CONTROL REQUIREMENTS, STORMWATER~~
3 ~~MANAGEMENT ORDINANCES, BUILDING CODE REQUIREMENTS, AND~~
4 ~~ENVIRONMENTAL REGULATIONS.~~

5 (II) ~~FOR THE REHABILITATION OF AN EXISTING BUILDING, ALL~~
6 ~~EXISTING ENVIRONMENTAL HAZARDS SHALL BE IDENTIFIED AND MANAGED IN~~
7 ~~ACCORDANCE WITH APPLICABLE LAWS, REGULATIONS, AND INDUSTRY GUIDELINES.~~

8 (4) ~~IF A BUILDING IS USED PRIMARILY FOR NONRESIDENTIAL~~
9 ~~PURPOSES, THE BUILDING SHALL MEET THE FOLLOWING INDOOR AIR QUALITY~~
10 ~~REQUIREMENTS:~~

11 (I) ~~VENTILATION AND EXCHANGE OF INDOOR AND OUTDOOR AIR~~
12 ~~SHALL MEET APPLICABLE STANDARDS ESTABLISHED BY REGULATIONS ADOPTED BY~~
13 ~~THE DEPARTMENT OF THE ENVIRONMENT, IN CONSULTATION WITH THE~~
14 ~~DEPARTMENT OF HEALTH AND MENTAL HYGIENE, UNDER SUBSECTION (L) OF THIS~~
15 ~~SECTION;~~

16 (II) ~~IF SMOKING IS PERMITTED IN SPECIFIC AREAS OF THE~~
17 ~~BUILDING, SEPARATE AIR VENTILATION AND CIRCULATION SHALL BE PROVIDED~~
18 ~~FOR SMOKING AND NONSMOKING AREAS;~~

19 (III) ~~THE VENTILATION SYSTEM SHALL INCLUDE AN AIR PURGING~~
20 ~~SYSTEM THAT IS CAPABLE OF REPLACING 100% OF THE AIR ON ANY FLOOR, ON A~~
21 ~~MINIMUM OF TWO FLOORS AT A TIME; AND~~

22 (IV) ~~THE AIR SHALL BE PURGED FOR A PERIOD OF 1 WEEK ON~~
23 ~~EVERY FLOOR IMMEDIATELY PRIOR TO INITIAL OCCUPANCY AND ON ANY FLOOR~~
24 ~~THAT UNDERGOES RENOVATION IMMEDIATELY PRIOR TO RE OCCUPANCY, UNLESS~~
25 ~~THE TAXPAYER OBTAINS CERTIFICATION FROM A LICENSED ARCHITECT, ENGINEER,~~
26 ~~CERTIFIED INDUSTRIAL HYGIENIST, OR OTHER LICENSED OR CERTIFIED~~
27 ~~PROFESSIONAL APPROVED BY THE SECRETARY OF THE ENVIRONMENT, VERIFYING~~
28 ~~THAT OFF-GASSING AND ANY OTHER CONTAMINATION CAN BE REDUCED TO~~
29 ~~COMPARABLE LEVELS IN LESS THAN 1 WEEK.~~

30 (5) ~~BUILDING FRESH AIR INTAKE SHALL BE LOCATED A MINIMUM OF 25~~
31 ~~FEET AWAY FROM LOADING AREAS, BUILDING EXHAUST FANS, COOLING TOWERS,~~
32 ~~AND OTHER POINT SOURCES OF CONTAMINATION.~~

33 (6) ~~THE VENTILATION SYSTEM COMPONENTS AND PATHWAYS:~~

34 (I) ~~SHALL BE PROTECTED DURING CONSTRUCTION OR~~
35 ~~REHABILITATION FROM CONTAMINATION IN ACCORDANCE WITH AN INDOOR AIR~~
36 ~~QUALITY MANAGEMENT PLAN FOR THE CONSTRUCTION OR REHABILITATION~~
37 ~~PROCESS THAT MEETS THE STANDARDS ESTABLISHED IN REGULATIONS ADOPTED~~
38 ~~BY THE DEPARTMENT OF THE ENVIRONMENT, IN CONSULTATION WITH THE~~
39 ~~DEPARTMENT OF HEALTH AND MENTAL HYGIENE, UNDER SUBSECTION (L) OF THIS~~
40 ~~SECTION; OR~~

1 (H) ~~SHALL BE CLEANED PRIOR TO OCCUPANCY.~~

2 (7) (I) ~~A LICENSED ENGINEER, CERTIFIED INDUSTRIAL HYGIENIST,~~
3 ~~OR OTHER LICENSED OR CERTIFIED PROFESSIONAL APPROVED BY THE SECRETARY~~
4 ~~OF THE ENVIRONMENT SHALL CONDUCT INDOOR AIR QUALITY TESTING WITH~~
5 ~~RESPECT TO THE ENTIRE BUILDING IMMEDIATELY FOLLOWING OCCUPANCY AND,~~
6 ~~ON AN ANNUAL BASIS, SHALL MONITOR SUPPLY AND RETURN AIR AND AMBIENT AIR~~
7 ~~FOR CARBON MONOXIDE, CARBON DIOXIDE, TOTAL VOLATILE ORGANIC~~
8 ~~COMPOUNDS, RADON, AND PARTICULATE MATTER.~~

9 (H) ~~AFTER RADON MEASUREMENTS HAVE BEEN FOUND TO BE~~
10 ~~SATISFACTORY, SUBSEQUENT ANNUAL TESTING FOR RADON IS NOT REQUIRED~~
11 ~~UNDER THIS PARAGRAPH.~~

12 (8) ~~THE MECHANICAL PLANT OF THE BUILDING SHALL BE~~
13 ~~COMMISSIONED IN ACCORDANCE WITH THE STANDARDS ESTABLISHED IN~~
14 ~~REGULATIONS ADOPTED BY THE ADMINISTRATION, IN CONSULTATION WITH THE~~
15 ~~DEPARTMENT OF THE ENVIRONMENT AND THE DEPARTMENT OF NATURAL~~
16 ~~RESOURCES, WHICH STANDARDS SHALL BE INFORMED BY DOCUMENTS SUCH AS THE~~
17 ~~AMERICAN SOCIETY OF HEATING, REFRIGERATING AND AIR CONDITIONING~~
18 ~~ENGINEERS ASHRAE G-1 AND THE UNITED STATES GENERAL SERVICES~~
19 ~~ADMINISTRATION "MODEL COMMISSIONING PLAN AND GUIDE SPECIFICATIONS".~~

20 (9) ~~SEPARATE WASTE DISPOSAL CHUTES OR A CAROUSEL COMPACTOR~~
21 ~~SYSTEM FOR RECYCLABLE MATERIALS SHALL BE PROVIDED FOR THE RECYCLING OF~~
22 ~~WASTE BY OCCUPANTS, OR RECYCLING SHALL BE OTHERWISE FACILITATED BY, AT A~~
23 ~~MINIMUM, PROVIDING A READILY ACCESSIBLE DESIGNATED COLLECTION AREA OR~~
24 ~~AREAS WITH SUFFICIENT SPACE TO STORE RECYCLABLE MATERIALS SEPARATELY~~
25 ~~BETWEEN COLLECTION DATES.~~

26 (10) ~~ALL PLUMBING FIXTURES IN THE PUBLIC AREAS OF THE BUILDING~~
27 ~~SHALL MEET THE PLUMBING FIXTURE REQUIREMENTS OF THE FEDERAL ENERGY~~
28 ~~POLICY ACT OF 1992 OR ANY SUCCESSOR PROVISION IN EFFECT AT THE TIME THE~~
29 ~~BUILDING OR REHABILITATION IS PLACED IN SERVICE.~~

30 (11) ~~PRIOR TO INITIAL OCCUPANCY AND ON REQUEST, THE OWNER OF~~
31 ~~THE BUILDING SHALL PROVIDE EACH TENANT WITH:~~

32 (I) ~~WRITTEN NOTIFICATION OF THE OPPORTUNITY TO APPLY FOR~~
33 ~~A TAX CREDIT UNDER THIS SECTION; AND~~

34 (II) ~~WRITTEN GUIDELINES REGARDING OPPORTUNITIES TO~~
35 ~~IMPROVE THE ENERGY EFFICIENCY AND AIR QUALITY OF TENANT SPACE AND TO~~
36 ~~REDUCE AND RECYCLE WASTE STREAMS.~~

37 (12) ~~ALL NEWLY PURCHASED BUILDING MATERIALS, FINISHES, AND~~
38 ~~FURNISHINGS USED IN THE BASE BUILDING THAT ARE SUBJECT TO THE~~
39 ~~REGULATIONS ADOPTED BY THE DEPARTMENT OF THE ENVIRONMENT, IN~~
40 ~~CONSULTATION WITH THE ADMINISTRATION AND THE DEPARTMENT OF NATURAL~~
41 ~~RESOURCES, UNDER SUBSECTION (L) OF THIS SECTION, SHALL MEET THE~~

1 STANDARDS ESTABLISHED BY THOSE REGULATIONS IN EFFECT AT THE TIME THE
2 BUILDING OR REHABILITATION IS PLACED IN SERVICE.

3 ~~(13)~~ ALL TENANT SPACE IN THE BUILDING OCCUPIED BY THE OWNER
4 MUST BE GREEN TENANT SPACE.

5 ~~(H)~~ ~~(K)~~ ~~(J)~~ (1) BY REGULATION, THE ADMINISTRATION SHALL ADOPT
6 STANDARDS FOR TENANT SPACE TO QUALIFY AS GREEN TENANT SPACE ELIGIBLE
7 FOR THE TAX CREDIT UNDER SUBSECTION (E) OF CREDITS UNDER THIS SECTION;
8 TENANT SPACE SHALL MEET THE REQUIREMENTS OF THIS SUBSECTION THAT ARE
9 CONSISTENT WITH THE CRITERIA FOR GREEN TENANT SPACE SET FORTH BY THE
10 UNITED STATES GREEN BUILDING COUNCIL OR OTHER SIMILAR CRITERIA.

11 (2) THE REGULATIONS ADOPTED UNDER THIS SUBSECTION SHALL
12 PROVIDE THAT THE ENERGY USE SHALL BE NO MORE THAN 65% FOR NEW
13 CONSTRUCTION OF A BASE BUILDING, OR 75% IN THE CASE OF REHABILITATION OF A
14 BASE BUILDING, OF THE ENERGY USE ATTRIBUTABLE TO A REFERENCE BUILDING
15 WHICH MEETS THE REQUIREMENTS OF APPLICABLE ENERGY EFFICIENCY
16 STANDARDS.

17 ~~(2)~~ ~~(H)~~ ENERGY USE FOR TENANT SPACE SHALL BE NO MORE THAN
18 THE APPLICABLE PERCENTAGE OF THE USE PERMITTED UNDER APPLICABLE
19 ENERGY EFFICIENCY STANDARDS AS SPECIFIED FOR NEW CONSTRUCTION OR FOR
20 REHABILITATION IN REGULATIONS ADOPTED BY THE ADMINISTRATION UNDER
21 SUBSECTION (L) OF THIS SECTION.

22 ~~(H)~~ ALL APPLIANCES AND ANY HEATING, COOLING, AND WATER
23 HEATING EQUIPMENT USED IN THE TENANT SPACE SHALL MEET APPLICABLE
24 ENERGY EFFICIENCY STANDARDS AS SPECIFIED IN REGULATIONS ADOPTED BY THE
25 ADMINISTRATION UNDER SUBSECTION (L) OF THIS SECTION.

26 ~~(3)~~ THE TENANT SPACE SHALL COMPLY WITH ALL APPLICABLE
27 BUILDING CODE REQUIREMENTS AND ENVIRONMENTAL REGULATIONS AND, WITH
28 RESPECT TO PROJECTS OTHER THAN NEW CONSTRUCTION, ALL EXISTING
29 ENVIRONMENTAL HAZARDS SHALL BE IDENTIFIED AND MANAGED IN ACCORDANCE
30 WITH APPLICABLE LAWS, REGULATIONS, AND INDUSTRY GUIDELINES.

31 ~~(4)~~ IN THE CASE OF BUILDINGS PRIMARILY USED FOR NONRESIDENTIAL
32 PURPOSES:

33 ~~(I)~~ VENTILATION AND EXCHANGE OF INDOOR AND OUTDOOR AIR
34 SHALL MEET THE STANDARDS ESTABLISHED IN REGULATIONS ADOPTED BY THE
35 DEPARTMENT OF THE ENVIRONMENT, IN CONSULTATION WITH THE DEPARTMENT
36 OF HEALTH AND MENTAL HYGIENE AND THE DEPARTMENT OF NATURAL
37 RESOURCES, UNDER SUBSECTION (L) OF THIS SECTION; AND

38 ~~(H)~~ FOR BUILDINGS IN WHICH SMOKING IS PERMITTED, THE
39 TAXPAYER SHALL ENSURE THAT, IF SMOKING IS PERMITTED IN THE TENANT SPACE,
40 IT IS PERMITTED ONLY IN AREAS IN WHICH THE AIR VENTILATION AND
41 CIRCULATION IS SEPARATE FROM THAT FOR NONSMOKING AREAS.

1 (5) ~~THE VENTILATION SYSTEM COMPONENTS AND PATHWAYS:~~

2 ~~(I) SHALL BE PROTECTED DURING CONSTRUCTION OR~~
3 ~~REHABILITATION FROM CONTAMINATION IN ACCORDANCE WITH AN INDOOR AIR~~
4 ~~QUALITY MANAGEMENT PLAN FOR THE CONSTRUCTION OR REHABILITATION~~
5 ~~PROCESS THAT MEETS THE STANDARDS ESTABLISHED IN REGULATIONS ADOPTED~~
6 ~~BY THE DEPARTMENT OF THE ENVIRONMENT, IN CONSULTATION WITH THE~~
7 ~~DEPARTMENT OF HEALTH AND MENTAL HYGIENE AND THE DEPARTMENT OF~~
8 ~~NATURAL RESOURCES, UNDER SUBSECTION (L) OF THIS SECTION; OR~~

9 ~~(II) SHALL BE CLEANED PRIOR TO OCCUPANCY.~~

10 (6) ~~(I) A LICENSED ENGINEER, CERTIFIED INDUSTRIAL HYGIENIST,~~
11 ~~OR OTHER LICENSED OR CERTIFIED PROFESSIONAL APPROVED BY THE SECRETARY~~
12 ~~OF THE ENVIRONMENT, SHALL CONDUCT INDOOR AIR QUALITY TESTING WITH~~
13 ~~RESPECT TO THE TENANT SPACE IMMEDIATELY FOLLOWING OCCUPANCY, AND ON~~
14 ~~AN ANNUAL BASIS, SHALL MONITOR SUPPLY AND RETURN AIR AND AMBIENT AIR~~
15 ~~FOR CARBON MONOXIDE, CARBON DIOXIDE, TOTAL VOLATILE ORGANIC~~
16 ~~COMPOUNDS, RADON, AND PARTICULATE MATTER.~~

17 ~~(II) AFTER RADON MEASUREMENTS HAVE BEEN FOUND TO BE~~
18 ~~SATISFACTORY, SUBSEQUENT ANNUAL TESTING FOR RADON IS NOT REQUIRED~~
19 ~~UNDER THIS PARAGRAPH.~~

20 (7) ~~ALL PLUMBING FIXTURES IN THE TENANT SPACE SHALL MEET THE~~
21 ~~PLUMBING FIXTURE REQUIREMENTS OF THE FEDERAL ENERGY POLICY ACT OF 1992~~
22 ~~OR ANY SUCCESSOR PROVISION IN EFFECT AT THE TIME THE IMPROVEMENTS WITH~~
23 ~~RESPECT TO WHICH A TAX CREDIT IS CLAIMED ARE PLACED IN SERVICE.~~

24 (8) ~~ALL NEWLY PURCHASED BUILDING MATERIALS, FINISHES, AND~~
25 ~~FURNISHINGS USED IN THE TENANT SPACE THAT ARE SUBJECT TO THE~~
26 ~~REGULATIONS ADOPTED BY THE DEPARTMENT OF THE ENVIRONMENT, IN~~
27 ~~CONSULTATION WITH THE ADMINISTRATION AND THE DEPARTMENT OF NATURAL~~
28 ~~RESOURCES, UNDER SUBSECTION (L) OF THIS SECTION, SHALL MEET THE~~
29 ~~STANDARDS ESTABLISHED BY THOSE REGULATIONS IN EFFECT AT THE TIME THE~~
30 ~~IMPROVEMENTS WITH RESPECT TO WHICH THE CREDIT UNDER THIS SECTION IS~~
31 ~~CLAIMED IS PLACED IN SERVICE.~~

32 ~~(J)~~ ~~(I)~~ ~~(K)~~ (1) (I) ON APPLICATION BY A TAXPAYER, THE ADMINISTRATION
33 SHALL ISSUE AN INITIAL CREDIT ~~COMPONENT~~ CERTIFICATE IF THE TAXPAYER HAS
34 MADE A SHOWING THAT THE TAXPAYER IS LIKELY WITHIN A REASONABLE TIME TO
35 PLACE IN SERVICE PROPERTY FOR WHICH A CREDIT UNDER THIS SECTION WOULD
36 BE ALLOWED.

37 (II) THE INITIAL CREDIT ~~COMPONENT~~ CERTIFICATE ISSUED
38 UNDER THIS PARAGRAPH:

39 1. SHALL STATE THE ~~FIRST~~ FIRST EARLIEST TAXABLE YEAR FOR
40 WHICH THE CREDIT MAY BE CLAIMED AND AN EXPIRATION DATE; AND

1 2. SHALL APPLY ONLY TO PROPERTY PLACED IN SERVICE ON
2 OR BEFORE THE EXPIRATION DATE.

3 (III) TO AVOID UNWARRANTED HARDSHIP, THE ADMINISTRATION AT
4 ITS DISCRETION MAY EXTEND THE EXPIRATION DATE STATED UNDER AN INITIAL
5 CREDIT ~~COMPONENT~~ CERTIFICATE.

6 (IV) THE INITIAL CREDIT ~~COMPONENT~~ CERTIFICATE SHALL STATE
7 THE MAXIMUM AMOUNT OF CREDIT ~~COMPONENT~~ ALLOWABLE IN THE AGGREGATE
8 FOR ~~THE 5 TAXABLE YEARS FOR WHICH THE CREDIT COMPONENT IS ALLOWED~~ ALL
9 CREDITS ALLOWED UNDER THIS SECTION.

10 (V) THE ADMINISTRATION MAY NOT ISSUE INITIAL CREDIT
11 ~~COMPONENT~~ CERTIFICATES, IN THE AGGREGATE, FOR MORE THAN \$25,000,000
12 WORTH OF ~~CREDIT COMPONENTS~~ CREDITS.

13 (VI) EXCEPT AS PROVIDED IN SUBPARAGRAPH (VII) OF THIS
14 PARAGRAPH, INITIAL CREDIT ~~COMPONENT~~ CERTIFICATES SHALL BE LIMITED IN
15 THEIR APPLICABILITY, AS FOLLOWS:

16 ~~CREDIT COMPONENTS~~

17 CREDITS IN THE AGGREGATE MAY NOT BE
18 ALLOWED FOR MORE THAN:

WITH RESPECT TO TAXABLE YEARS BEGINNING:

19 \$1 MILLION	2002 <u>2003</u>
20 \$2 MILLION	2003 <u>2004</u>
21 \$3 MILLION	2004 <u>2005</u>
22 \$4 MILLION	2005 <u>2006</u>
23 \$5 MILLION	2006 <u>2007</u>
24 \$4 MILLION	2007 <u>2008</u>
25 \$3 MILLION	2008 <u>2009</u>
26 \$2 MILLION	2009 <u>2010</u>
27 \$1 MILLION	2010 <u>2011</u>

28 (VII) AS OF THE END OF A CALENDAR YEAR, IF CERTIFICATES FOR
29 CREDIT ~~COMPONENT~~ AMOUNTS TOTALING LESS THAN THE AMOUNT PERMITTED
30 WITH RESPECT TO TAXABLE YEARS BEGINNING IN THAT CALENDAR YEAR HAVE
31 BEEN ISSUED, THE MAXIMUM AMOUNT THAT MAY BE ALLOWED FOR TAXABLE YEARS
32 BEGINNING IN THE SUBSEQUENT CALENDAR YEAR SHALL BE INCREASED BY THE
33 AMOUNT OF THE PRECEDING YEAR'S SHORTFALL.

34 (VIII) THE ADMINISTRATION MAY NOT ISSUE AN INITIAL CREDIT
35 ~~COMPONENT~~ CERTIFICATE AFTER DECEMBER 31, ~~2005~~ 2011.

36 (IX) ON JANUARY 1, 2004, AND EACH YEAR THEREAFTER, THE
37 ADMINISTRATION SHALL PROVIDE TO THE COMPTROLLER A LIST OF ALL TAXPAYERS
38 IN THE PRIOR TAXABLE YEAR THAT HAVE BEEN ISSUED AN INITIAL CREDIT
39 CERTIFICATE AND SHALL SPECIFY FOR EACH TAXPAYER THE EARLIEST TAXABLE
40 YEAR FOR WHICH THE CREDIT MAY BE CLAIMED AND THE MAXIMUM AMOUNT OF

1 THE CREDIT ALLOWABLE IN THE AGGREGATE FOR ALL CREDITS ALLOWED UNDER
 2 THIS SECTION.

3 (2) (I) FOR EACH TAXABLE YEAR FOR WHICH A TAXPAYER CLAIMS A
 4 CREDIT UNDER THIS SECTION WITH RESPECT TO A GREEN WHOLE BUILDING, GREEN
 5 BASE BUILDING, GREEN TENANT SPACE, ~~OR AIR-CONDITIONING EQUIPMENT USING~~
 6 ~~A NONOZONE-DEPLETING REFRIGERANT APPROVED BY THE UNITED STATES~~
 7 ~~ENVIRONMENTAL PROTECTION AGENCY, FUEL CELL, PHOTOVOLTAIC MODULE, OR~~
 8 WIND TURBINE, THE TAXPAYER SHALL OBTAIN AN ELIGIBILITY CERTIFICATE FROM
 9 AN ARCHITECT OR PROFESSIONAL ENGINEER LICENSED TO PRACTICE IN THIS
 10 STATE.

11 (II) AN ELIGIBILITY CERTIFICATE ISSUED UNDER THIS PARAGRAPH
 12 SHALL CONSIST OF A CERTIFICATION, UNDER THE SEAL OF THE ARCHITECT OR
 13 ENGINEER, THAT THE PROPERTY THAT IS THE BASIS FOR THE CREDIT THAT IS
 14 CLAIMED ~~REMAINS IS~~ IS IN SERVICE AND, ~~AS APPROPRIATE,~~ THAT:

15 1. THE BUILDING, BASE BUILDING, OR TENANT SPACE WITH
 16 RESPECT TO WHICH THE CREDIT IS CLAIMED IS A GREEN WHOLE BUILDING, GREEN
 17 BASE BUILDING, OR GREEN TENANT SPACE; ~~OR AND~~

18 ~~2. THE AIR-CONDITIONING EQUIPMENT USES A NONOZONE~~
 19 ~~DEPLETING REFRIGERANT APPROVED BY THE UNITED STATES ENVIRONMENTAL~~
 20 ~~PROTECTION AGENCY.~~

21 ~~2. ANY FUEL CELL, PHOTOVOLTAIC MODULE, OR WIND~~
 22 TURBINE WITH RESPECT TO WHICH THE CREDIT IS CLAIMED CONSTITUTES A
 23 QUALIFYING ALTERNATE ENERGY SOURCE AND IS FULLY OPERATIONAL.

24 (III) THE CERTIFICATION UNDER SUBPARAGRAPH (II) OF THIS
 25 PARAGRAPH:

26 1. SHALL BE MADE IN ACCORDANCE WITH THE
 27 REGULATIONS ADOPTED BY THE ADMINISTRATION UNDER THIS SECTION
 28 SPECIFYING THE STANDARDS AND GUIDELINES IN EFFECT AT THE TIME THAT THE
 29 PROPERTY THAT IS THE BASIS FOR THE CREDIT WAS PLACED IN SERVICE FOR EACH
 30 CREDIT UNDER THIS SECTION; AND

31 2. SHALL SET FORTH THE SPECIFIC FINDINGS ON WHICH
 32 THE CERTIFICATION WAS BASED.

33 (IV) THE TAXPAYER SHALL FILE THE ELIGIBILITY CERTIFICATE
 34 AND THE ASSOCIATED INITIAL CREDIT ~~COMPONENT~~ CERTIFICATE WITH THE
 35 TAXPAYER'S INCOME TAX RETURN AND SHALL FILE DUPLICATE COPIES OF THE
 36 ELIGIBILITY CERTIFICATE WITH THE ADMINISTRATION.

37 (V) THE ELIGIBILITY CERTIFICATE SHALL INCLUDE:

38 1. SUFFICIENT INFORMATION TO IDENTIFY EACH BUILDING
 39 OR SPACE; AND

1 ENCOURAGE THE DEVELOPMENT OF GREEN WHOLE BUILDINGS, GREEN BASE
 2 BUILDINGS, AND GREEN TENANT SPACE AND TO MAINTAIN HIGH, BUT
 3 COMMERCIALY REASONABLE, STANDARDS FOR OBTAINING TAX CREDITS UNDER
 4 THIS SECTION.

5 ~~(4)~~ (5) ON OR BEFORE APRIL 1, ~~2009 2010~~ 2005, THE COMPTROLLER AND
 6 THE ADMINISTRATION, JOINTLY AND IN CONSULTATION WITH THE DEPARTMENT OF
 7 THE ENVIRONMENT, SHALL SUBMIT TO THE GOVERNOR AND, SUBJECT TO § 2-1246
 8 OF THE STATE GOVERNMENT ARTICLE, TO THE GENERAL ASSEMBLY, A WRITTEN
 9 REPORT REGARDING:

10 (I) THE NUMBER OF CERTIFICATIONS AND TAXPAYERS CLAIMING
 11 THE CREDIT UNDER THIS SECTION;

12 (II) THE AMOUNT OF THE CREDITS CLAIMED;

13 (III) THE GEOGRAPHICAL DISTRIBUTION OF THE CREDITS CLAIMED;
 14 AND

15 (IV) ANY OTHER AVAILABLE INFORMATION THE ADMINISTRATION
 16 DETERMINES TO BE MEANINGFUL AND APPROPRIATE.

17 ~~(5)~~ (6) THE COMPTROLLER ~~AND THE ADMINISTRATION~~ SHALL ENSURE
 18 THAT THE INFORMATION IS PRESENTED AND CLASSIFIED IN A MANNER CONSISTENT
 19 WITH THE CONFIDENTIALITY OF TAX RETURN INFORMATION.

20 ~~(6)~~ ~~(7)~~ ~~(f)~~ ~~ON OR BEFORE JULY 1, 2003, THE ADMINISTRATION SHALL~~
 21 ~~MAKE RECOMMENDATIONS REGARDING THE ESTABLISHMENT OF A PERMANENT~~
 22 ~~GREEN BUILDING TAX CREDIT PROGRAM.~~

23 ~~(H)~~ ~~RECOMMENDATIONS MAY INCLUDE METHODS TO ENHANCE~~
 24 ~~THE EFFECTIVENESS, SIMPLICITY, OR OTHER ASPECTS OF THE PROGRAM.~~

25 ~~(L)~~ ~~(M)~~ ~~(L)~~ ~~(+)~~ ON OR BEFORE ~~DECEMBER 1, 2004~~ JULY 1, 2002, THE
 26 ADMINISTRATION, IN CONSULTATION WITH THE DEPARTMENT OF THE
 27 ENVIRONMENT AND THE DEPARTMENT OF NATURAL RESOURCES, SHALL ADOPT ~~THE~~
 28 FOLLOWING, REGULATIONS WITH RESPECT TO BASE BUILDINGS: THE
 29 CERTIFICATION OF GREEN WHOLE BUILDINGS, GREEN BASE BUILDINGS, AND GREEN
 30 TENANT SPACE THAT ARE CONSISTENT WITH CRITERIA SET FORTH BY THE STATE'S
 31 GREEN BUILDINGS COUNCIL OR OTHER SIMILAR CRITERIA FOR:

32 (1) ENERGY USE;

33 (2) APPLIANCE AND HEATING, COOLING AND HOT WATER EQUIPMENT
 34 STANDARDS;

35 (3) AIR CONDITIONING EQUIPMENT, INCLUDING CHILLERS;

36 (4) BUILDING MATERIALS, FINISHES, AND FURNISHINGS;

1 (5) ~~STORMWATER RUNOFF FOR NEW CONSTRUCTION;~~

2 (6) ~~WATER CONSERVATION AND EFFICIENCY; AND~~

3 (7) ~~INDOOR AIR QUALITY, IN CONSULTATION WITH THE DEPARTMENT~~
4 ~~OF HEALTH AND MENTAL HYGIENE.~~

5 (1) ~~REGULATIONS ESTABLISHING STANDARDS FOR ENERGY USE~~
6 ~~FOR ELIGIBLE BUILDINGS, TO BE REVIEWED AND UPDATED AT LEAST EVERY 2~~
7 ~~YEARS, INCLUDING SEPARATE PERCENTAGES OF ENERGY USE FOR ELIGIBILITY~~
8 ~~APPLICABLE IN THE CASE OF NEW CONSTRUCTION AND IN THE CASE OF~~
9 ~~REHABILITATIONS;~~

10 (II) ~~REGULATIONS ESTABLISHING STANDARDS FOR APPLIANCES~~
11 ~~AND HEATING, COOLING, AND WATER HEATING EQUIPMENT;~~

12 (III) ~~REGULATIONS SPECIFYING THE METHODOLOGY BY WHICH A~~
13 ~~TAXPAYER SHALL DEMONSTRATE COMPLIANCE WITH SUBSECTION (H)(2) OF THIS~~
14 ~~SECTION, TO INCLUDE, AT A MINIMUM, A REQUIREMENT TO CONDUCT HOURLY~~
15 ~~COMPUTER MODELING FOR 1 FULL YEAR; AND~~

16 (IV) ~~REGULATIONS ESTABLISHING STANDARDS FOR THE~~
17 ~~COMMISSIONING OF BUILDINGS.~~

18 (2) ~~ON OR BEFORE DECEMBER 1, 2001, THE DEPARTMENT OF THE~~
19 ~~ENVIRONMENT, IN CONSULTATION WITH THE DEPARTMENT OF HEALTH AND~~
20 ~~MENTAL HYGIENE AND THE DEPARTMENT OF NATURAL RESOURCES, SHALL ADOPT~~
21 ~~REGULATIONS ESTABLISHING STANDARDS, WITH RESPECT TO BASE BUILDINGS,~~
22 ~~FOR:~~

23 (I) ~~VENTILATION AND EXCHANGE OF INDOOR AND OUTDOOR AIR;~~

24 (II) ~~INDOOR AIR QUALITY MANAGEMENT PLANS FOR THE~~
25 ~~CONSTRUCTION OR REHABILITATION PROCESS; AND~~

26 (III) ~~INDOOR AIR QUALITY WITH RESPECT TO LEVELS OF CARBON~~
27 ~~MONOXIDE, CARBON DIOXIDE, TOTAL VOLATILE ORGANIC COMPOUNDS, RADON, AND~~
28 ~~PARTICULATE MATTER.~~

29 (3) (1) ~~IN THIS PARAGRAPH, "BUILDING MATERIALS, FINISHES, AND~~
30 ~~FURNISHINGS" INCLUDES:~~

31 1. ~~CONCRETE AND CONCRETE MASONRY UNITS;~~

32 2. ~~WOOD AND WOOD PRODUCTS;~~

33 3. ~~MILLWORK SUBSTRATES;~~

34 4. ~~INSULATION;~~

35 5. ~~CERAMIC, CERAMIC/GLASS, AND CEMENTITIOUS TILES;~~

