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By: **Delegates Cardin, Aumann, Bronrott, V. Clagett, Cryor, C. Davis,  
Franchot, Frush, Gilleland, Glassman, Healey, Heller, Holmes, Hubbard,  
Kaiser, King, Lawton, Lee, Morhaim, Pendergrass, Ramirez, Rosenberg,  
Shewell, and Zirkin**

Introduced and read first time: February 8, 2006

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Solar Energy Tax Credit**

3 FOR the purpose of establishing a period of eligibility for a credit against the State  
4 income tax for certain costs of certain equipment that uses solar energy to  
5 generate electricity, to heat or cool a structure, or to provide hot water for use in  
6 a structure; providing for the amount of the credit; prohibiting the use of the  
7 credit under certain circumstances; and generally relating to a State income tax  
8 credit for certain equipment using solar energy.

9 BY repealing and reenacting, with amendments,  
10 Article - Tax - General  
11 Section 10-719  
12 Annotated Code of Maryland  
13 (2004 Replacement Volume and 2005 Supplement)

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

16 **Article - Tax - General**

17 10-719.

18 (a) (1) In this section the following words have the meanings indicated.

19 (2) "Photovoltaic property" means solar energy property that uses a solar  
20 photovoltaic process to generate electricity and that meets applicable performance  
21 and quality standards and certification requirements in effect at the time of  
22 acquisition of the property, as specified by the Maryland Energy Administration.

23 (3) (i) "Solar energy property" means equipment that uses solar  
24 energy:

25 1. to generate electricity;



1           (2)       IF AN INDIVIDUAL OR CORPORATION RECEIVES A GRANT TO  
2 ACQUIRE AND INSTALL THE SAME PROPERTY UNDER THE SOLAR ENERGY GRANT  
3 PROGRAM ESTABLISHED UNDER § 9-2006 OF THE STATE GOVERNMENT ARTICLE.

4       SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
5 July 1, 2006.