

**ELECTRIC ENERGY AMENDMENTS**

2018 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Curtis S. Bramble**

House Sponsor: Francis D. Gibson

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**LONG TITLE**

**General Description:**

This bill modifies provisions relating to electric energy.

**Highlighted Provisions:**

This bill:

- ▶ modifies the periods during which installation of a residential photovoltaic energy system qualifies for a specified tax credit;
- ▶ modifies a provision relating to a corporate income tax credit for the installation of a residential energy system; and
- ▶ provides for the repeal of provisions relating to net metering of electricity.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill provides retrospective operation.

**Utah Code Sections Affected:**

AMENDS:

**59-7-614**, as last amended by Laws of Utah 2016, Third Special Session, Chapter 1

**59-10-1014**, as last amended by Laws of Utah 2017, Chapter 33

**63I-1-254**, as last amended by Laws of Utah 2016, Chapter 393

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **59-7-614** is amended to read:

29           **59-7-614. Renewable energy systems tax credits -- Definitions -- Certification --**

30 **Rulemaking authority.**

31           (1) As used in this section:

32           (a) (i) "Active solar system" means a system of equipment that is capable of:

33           (A) collecting and converting incident solar radiation into thermal, mechanical, or  
34 electrical energy; and

35           (B) transferring a form of energy described in Subsection (1)(a)(i)(A) by a separate  
36 apparatus to storage or to the point of use.

37           (ii) "Active solar system" includes water heating, space heating or cooling, and  
38 electrical or mechanical energy generation.

39           (b) "Biomass system" means a system of apparatus and equipment for use in:

40           (i) converting material into biomass energy, as defined in Section [59-12-102](#); and

41           (ii) transporting the biomass energy by separate apparatus to the point of use or storage.

42           (c) "Commercial energy system" means a system that is:

43           (i) (A) an active solar system;

44           (B) a biomass system;

45           (C) a direct use geothermal system;

46           (D) a geothermal electricity system;

47           (E) a geothermal heat pump system;

48           (F) a hydroenergy system;

49           (G) a passive solar system; or

50           (H) a wind system;

51           (ii) located in the state; and

52           (iii) used:

53           (A) to supply energy to a commercial unit; or

54           (B) as a commercial enterprise.

55           (d) "Commercial enterprise" means an entity, the purpose of which is to produce

56 electrical, mechanical, or thermal energy for sale from a commercial energy system.

57 (e) (i) "Commercial unit" means a building or structure that an entity uses to transact  
58 business.

59 (ii) Notwithstanding Subsection (1)(e)(i):

60 (A) with respect to an active solar system used for agricultural water pumping or a  
61 wind system, each individual energy generating device is considered to be a commercial unit;  
62 or

63 (B) if an energy system is the building or structure that an entity uses to transact  
64 business, a commercial unit is the complete energy system itself.

65 (f) "Direct use geothermal system" means a system of apparatus and equipment that  
66 enables the direct use of geothermal energy to meet energy needs, including heating a building,  
67 an industrial process, and aquaculture.

68 (g) "Geothermal electricity" means energy that is:

69 (i) contained in heat that continuously flows outward from the earth; and

70 (ii) used as a sole source of energy to produce electricity.

71 (h) "Geothermal energy" means energy generated by heat that is contained in the earth.

72 (i) "Geothermal heat pump system" means a system of apparatus and equipment that:

73 (i) enables the use of thermal properties contained in the earth at temperatures well  
74 below 100 degrees Fahrenheit; and

75 (ii) helps meet heating and cooling needs of a structure.

76 (j) "Hydroenergy system" means a system of apparatus and equipment that is capable  
77 of:

78 (i) intercepting and converting kinetic water energy into electrical or mechanical  
79 energy; and

80 (ii) transferring this form of energy by separate apparatus to the point of use or storage.

81 (k) "Office" means the Office of Energy Development created in Section [63M-4-401](#).

82 (l) (i) "Passive solar system" means a direct thermal system that utilizes the structure of

83 a building and its operable components to provide for collection, storage, and distribution of  
84 heating or cooling during the appropriate times of the year by utilizing the climate resources  
85 available at the site.

86 (ii) "Passive solar system" includes those portions and components of a building that  
87 are expressly designed and required for the collection, storage, and distribution of solar energy.

88 (m) "Photovoltaic system" means an active solar system that generates electricity from  
89 sunlight.

90 ~~(m)~~ (n) (i) "Principal recovery portion" means the portion of a lease payment that  
91 constitutes the cost a person incurs in acquiring a commercial energy system.

92 (ii) "Principal recovery portion" does not include:

93 (A) an interest charge; or

94 (B) a maintenance expense.

95 ~~(m)~~ (o) "Residential energy system" means the following used to supply energy to or  
96 for a residential unit:

97 (i) an active solar system;

98 (ii) a biomass system;

99 (iii) a direct use geothermal system;

100 (iv) a geothermal heat pump system;

101 (v) a hydroenergy system;

102 (vi) a passive solar system; or

103 (vii) a wind system.

104 ~~(o)~~ (p) (i) "Residential unit" means a house, condominium, apartment, or similar  
105 dwelling unit that:

106 (A) is located in the state; and

107 (B) serves as a dwelling for a person, group of persons, or a family.

108 (ii) "Residential unit" does not include property subject to a fee under:

109 (A) Section [59-2-404](#);

110 (B) Section 59-2-405;

111 (C) Section 59-2-405.1;

112 (D) Section 59-2-405.2; or

113 (E) Section 59-2-405.3.

114 ~~[(p)]~~ (q) "Wind system" means a system of apparatus and equipment that is capable of:

115 (i) intercepting and converting wind energy into mechanical or electrical energy; and

116 (ii) transferring these forms of energy by a separate apparatus to the point of use, sale,

117 or storage.

118 (2) A taxpayer may claim an energy system tax credit as provided in this section

119 against a tax due under this chapter for a taxable year.

120 (3) (a) Subject to the other provisions of this Subsection (3), a taxpayer may claim a  
121 nonrefundable tax credit under this Subsection (3) with respect to a residential unit the taxpayer  
122 owns or uses if:

123 (i) the taxpayer:

124 (A) purchases and completes a residential energy system to supply all or part of the  
125 energy required for the residential unit; or

126 (B) participates in the financing of a residential energy system to supply all or part of  
127 the energy required for the residential unit;

128 (ii) the residential energy system is completed and placed in service on or after January  
129 1, 2007; and

130 (iii) the taxpayer obtains a written certification from the office in accordance with  
131 Subsection (7).

132 (b) (i) Subject to Subsections (3)(b)(ii) through ~~[(v)]~~ (iv) and, as applicable, Subsection  
133 (3)(c) or (d), the tax credit is equal to 25% of the reasonable costs of each residential energy  
134 system installed with respect to each residential unit the taxpayer owns or uses.

135 (ii) A tax credit under this Subsection (3) may include installation costs.

136 (iii) A taxpayer may claim a tax credit under this Subsection (3) for the taxable year in

137 which the residential energy system is completed and placed in service.

138 (iv) If the amount of a tax credit under this Subsection (3) exceeds a taxpayer's tax  
139 liability under this chapter for a taxable year, the amount of the tax credit exceeding the  
140 liability may be carried forward for a period that does not exceed the next four taxable years.

141 ~~[(v)]~~ (c) The total amount of tax credit a taxpayer may claim under this Subsection (3)  
142 for a residential energy system, other than a photovoltaic system, may not exceed \$2,000 per  
143 residential unit.

144 (d) The total amount of tax credit a taxpayer may claim under this Subsection (3) for a  
145 photovoltaic system may not exceed:

146 (i) for a system installed on or after January 1, 2018 but on or before December 31,  
147 2020, \$1,600;

148 (ii) for a system installed on or after January 1, 2021 but on or before December 31,  
149 2021, \$1,200;

150 (iii) for a system installed on or after January 1, 2022 but on or before December 31,  
151 2022, \$800;

152 (iv) for a system installed on or after January 1, 2023 but on or before December 31,  
153 2023, \$400; and

154 (v) for a system installed on or after January 1, 2024, \$0.

155 ~~[(e)]~~ (e) If a taxpayer sells a residential unit to another person before the taxpayer  
156 claims the tax credit under this Subsection (3):

157 (i) the taxpayer may assign the tax credit to the other person; and

158 (ii) (A) if the other person files a return under this chapter, the other person may claim  
159 the tax credit under this section as if the other person had met the requirements of this section  
160 to claim the tax credit; or

161 (B) if the other person files a return under Chapter 10, Individual Income Tax Act, the  
162 other person may claim the tax credit under Section 59-10-1014 as if the other person had met  
163 the requirements of Section 59-10-1014 to claim the tax credit.

164 (4) (a) Subject to the other provisions of this Subsection (4), a taxpayer may claim a  
165 refundable tax credit under this Subsection (4) with respect to a commercial energy system if:

166 (i) the commercial energy system does not use:

167 (A) wind, geothermal electricity, solar, or biomass equipment capable of producing a  
168 total of 660 or more kilowatts of electricity; or

169 (B) solar equipment capable of producing 2,000 or more kilowatts of electricity;

170 (ii) the taxpayer purchases or participates in the financing of the commercial energy  
171 system;

172 (iii) (A) the commercial energy system supplies all or part of the energy required by  
173 commercial units owned or used by the taxpayer; or

174 (B) the taxpayer sells all or part of the energy produced by the commercial energy  
175 system as a commercial enterprise;

176 (iv) the commercial energy system is completed and placed in service on or after  
177 January 1, 2007; and

178 (v) the taxpayer obtains a written certification from the office in accordance with  
179 Subsection (7).

180 (b) (i) Subject to Subsections (4)(b)(ii) through (v), the tax credit is equal to 10% of the  
181 reasonable costs of the commercial energy system.

182 (ii) A tax credit under this Subsection (4) may include installation costs.

183 (iii) A taxpayer may claim a tax credit under this Subsection (4) for the taxable year in  
184 which the commercial energy system is completed and placed in service.

185 (iv) A tax credit under this Subsection (4) may not be carried forward or carried back.

186 (v) The total amount of tax credit a taxpayer may claim under this Subsection (4) may  
187 not exceed \$50,000 per commercial unit.

188 (c) (i) Subject to Subsections (4)(c)(ii) and (iii), a taxpayer that is a lessee of a  
189 commercial energy system installed on a commercial unit may claim a tax credit under this  
190 Subsection (4) if the taxpayer confirms that the lessor irrevocably elects not to claim the tax

191 credit.

192 (ii) A taxpayer described in Subsection (4)(c)(i) may claim as a tax credit under this  
193 Subsection (4) only the principal recovery portion of the lease payments.

194 (iii) A taxpayer described in Subsection (4)(c)(i) may claim a tax credit under this  
195 Subsection (4) for a period that does not exceed seven taxable years after the date the lease  
196 begins, as stated in the lease agreement.

197 (5) (a) Subject to the other provisions of this Subsection (5), a taxpayer may claim a  
198 refundable tax credit under this Subsection (5) with respect to a commercial energy system if:

199 (i) the commercial energy system uses wind, geothermal electricity, or biomass  
200 equipment capable of producing a total of 660 or more kilowatts of electricity;

201 (ii) (A) the commercial energy system supplies all or part of the energy required by  
202 commercial units owned or used by the taxpayer; or

203 (B) the taxpayer sells all or part of the energy produced by the commercial energy  
204 system as a commercial enterprise;

205 (iii) the commercial energy system is completed and placed in service on or after  
206 January 1, 2007; and

207 (iv) the taxpayer obtains a written certification from the office in accordance with  
208 Subsection (7).

209 (b) (i) Subject to Subsections (5)(b)(ii) and (iii), a tax credit under this Subsection (5)  
210 is equal to the product of:

211 (A) 0.35 cents; and

212 (B) the kilowatt hours of electricity produced and used or sold during the taxable year.

213 (ii) A tax credit under this Subsection (5) may be claimed for production occurring  
214 during a period of 48 months beginning with the month in which the commercial energy  
215 system is placed in commercial service.

216 (iii) A tax credit under this Subsection (5) may not be carried forward or carried back.

217 (c) A taxpayer that is a lessee of a commercial energy system installed on a commercial



218 unit may claim a tax credit under this Subsection (5) if the taxpayer confirms that the lessor  
219 irrevocably elects not to claim the tax credit.

220 (6) (a) Subject to the other provisions of this Subsection (6), a taxpayer may claim a  
221 refundable tax credit as provided in this Subsection (6) if:

222 (i) the taxpayer owns a commercial energy system that uses solar equipment capable of  
223 producing a total of 660 or more kilowatts of electricity;

224 (ii) (A) the commercial energy system supplies all or part of the energy required by  
225 commercial units owned or used by the taxpayer; or

226 (B) the taxpayer sells all or part of the energy produced by the commercial energy  
227 system as a commercial enterprise;

228 (iii) the taxpayer does not claim a tax credit under Subsection (4);

229 (iv) the commercial energy system is completed and placed in service on or after  
230 January 1, 2015; and

231 (v) the taxpayer obtains a written certification from the office in accordance with  
232 Subsection (7).

233 (b) (i) Subject to Subsections (6)(b)(ii) and (iii), a tax credit under this Subsection (6)  
234 is equal to the product of:

235 (A) 0.35 cents; and

236 (B) the kilowatt hours of electricity produced and used or sold during the taxable year.

237 (ii) A tax credit under this Subsection (6) may be claimed for production occurring  
238 during a period of 48 months beginning with the month in which the commercial energy  
239 system is placed in commercial service.

240 (iii) A tax credit under this Subsection (6) may not be carried forward or carried back.

241 (c) A taxpayer that is a lessee of a commercial energy system installed on a commercial  
242 unit may claim a tax credit under this Subsection (6) if the taxpayer confirms that the lessor  
243 irrevocably elects not to claim the tax credit.

244 (7) (a) Before a taxpayer may claim a tax credit under this section, the taxpayer shall

245 obtain a written certification from the office.

246 (b) The office shall issue a taxpayer a written certification if the office determines that:

247 (i) the taxpayer meets the requirements of this section to receive a tax credit; and

248 (ii) the residential energy system or commercial energy system with respect to which  
249 the taxpayer seeks to claim a tax credit:

250 (A) has been completely installed;

251 (B) is a viable system for saving or producing energy from renewable resources; and

252 (C) is safe, reliable, efficient, and technically feasible to ensure that the residential  
253 energy system or commercial energy system uses the state's renewable and nonrenewable  
254 energy resources in an appropriate and economic manner.

255 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
256 office may make rules:

257 (i) for determining whether a residential energy system or commercial energy system  
258 meets the requirements of Subsection (7)(b)(ii); and

259 (ii) for purposes of a tax credit under Subsection (3) or (4), establishing the reasonable  
260 costs of a residential energy system or a commercial energy system, as an amount per unit of  
261 energy production.

262 (d) A taxpayer that obtains a written certification from the office shall retain the  
263 certification for the same time period a person is required to keep books and records under  
264 Section [59-1-1406](#).

265 (8) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
266 commission may make rules to address the certification of a tax credit under this section.

267 (9) A tax credit under this section is in addition to any tax credits provided under the  
268 laws or rules and regulations of the United States.

269 Section 2. Section **59-10-1014** is amended to read:

270 **59-10-1014. Nonrefundable renewable energy systems tax credits -- Definitions --**  
271 **Certification -- Rulemaking authority.**

- 272 (1) As used in this section:
- 273 (a) (i) "Active solar system" means a system of equipment that is capable of:
- 274 (A) collecting and converting incident solar radiation into thermal, mechanical, or
- 275 electrical energy; and
- 276 (B) transferring a form of energy described in Subsection (1)(a)(i)(A) by a separate
- 277 apparatus to storage or to the point of use.
- 278 (ii) "Active solar system" includes water heating, space heating or cooling, and
- 279 electrical or mechanical energy generation.
- 280 (b) "Biomass system" means a system of apparatus and equipment for use in:
- 281 (i) converting material into biomass energy, as defined in Section 59-12-102; and
- 282 (ii) transporting the biomass energy by separate apparatus to the point of use or storage.
- 283 (c) "Direct use geothermal system" means a system of apparatus and equipment that
- 284 enables the direct use of geothermal energy to meet energy needs, including heating a building,
- 285 an industrial process, and aquaculture.
- 286 (d) "Geothermal electricity" means energy that is:
- 287 (i) contained in heat that continuously flows outward from the earth; and
- 288 (ii) used as a sole source of energy to produce electricity.
- 289 (e) "Geothermal energy" means energy generated by heat that is contained in the earth.
- 290 (f) "Geothermal heat pump system" means a system of apparatus and equipment that:
- 291 (i) enables the use of thermal properties contained in the earth at temperatures well
- 292 below 100 degrees Fahrenheit; and
- 293 (ii) helps meet heating and cooling needs of a structure.
- 294 (g) "Hydroenergy system" means a system of apparatus and equipment that is capable
- 295 of:
- 296 (i) intercepting and converting kinetic water energy into electrical or mechanical
- 297 energy; and
- 298 (ii) transferring this form of energy by separate apparatus to the point of use or storage.

299 (h) "Office" means the Office of Energy Development created in Section 63M-4-401.

300 (i) (i) "Passive solar system" means a direct thermal system that utilizes the structure of  
301 a building and its operable components to provide for collection, storage, and distribution of  
302 heating or cooling during the appropriate times of the year by utilizing the climate resources  
303 available at the site.

304 (ii) "Passive solar system" includes those portions and components of a building that  
305 are expressly designed and required for the collection, storage, and distribution of solar energy.

306 (j) "Photovoltaic system" means an active solar system that generates electricity from  
307 sunlight.

308 (k) (i) "Principal recovery portion" means the portion of a lease payment that  
309 constitutes the cost a person incurs in acquiring a residential energy system.

310 (ii) "Principal recovery portion" does not include:

311 (A) an interest charge; or

312 (B) a maintenance expense.

313 (l) "Residential energy system" means the following used to supply energy to or for a  
314 residential unit:

315 (i) an active solar system;

316 (ii) a biomass system;

317 (iii) a direct use geothermal system;

318 (iv) a geothermal heat pump system;

319 (v) a hydroenergy system;

320 (vi) a passive solar system; or

321 (vii) a wind system.

322 (m) (i) "Residential unit" means a house, condominium, apartment, or similar dwelling  
323 unit that:

324 (A) is located in the state; and

325 (B) serves as a dwelling for a person, group of persons, or a family.

- 326 (ii) "Residential unit" does not include property subject to a fee under:
- 327 (A) Section 59-2-404;
- 328 (B) Section 59-2-405;
- 329 (C) Section 59-2-405.1;
- 330 (D) Section 59-2-405.2; or
- 331 (E) Section 59-2-405.3.
- 332 (n) "Wind system" means a system of apparatus and equipment that is capable of:
- 333 (i) intercepting and converting wind energy into mechanical or electrical energy; and
- 334 (ii) transferring these forms of energy by a separate apparatus to the point of use or
- 335 storage.
- 336 (2) A claimant, estate, or trust may claim an energy system tax credit as provided in
- 337 this section against a tax due under this chapter for a taxable year.
- 338 (3) For a taxable year beginning on or [~~before December 31, 2021~~] after January 1,
- 339 2007, a claimant, estate, or trust may claim a nonrefundable tax credit under this section with
- 340 respect to a residential unit the claimant, estate, or trust owns or uses if:
- 341 (a) the claimant, estate, or trust:
- 342 (i) purchases and completes a residential energy system to supply all or part of the
- 343 energy required for the residential unit; or
- 344 (ii) participates in the financing of a residential energy system to supply all or part of
- 345 the energy required for the residential unit;
- 346 (b) the residential energy system is installed on or after January 1, 2007; and
- 347 (c) the claimant, estate, or trust obtains a written certification from the office in
- 348 accordance with Subsection (5).
- 349 (4) (a) For a residential energy system, other than a photovoltaic system, the tax credit
- 350 described in this section is equal to the lesser of:
- 351 (i) 25% of the reasonable costs, including installation costs, of each residential energy
- 352 system installed with respect to each residential unit the claimant, estate, or trust owns or uses;

353 and

354 (ii) \$2,000.

355 (b) Subject to Subsection (5)(d), for a residential energy system that is a photovoltaic  
356 system, the tax credit described in this section is equal to the lesser of:

357 (i) 25% of the reasonable costs, including installation costs, of each system installed  
358 with respect to each residential unit the claimant, estate, or trust owns or uses; or

359 (ii) (A) for a system installed on or after January 1, 2007, but on or before December  
360 31, 2017, \$2,000;

361 (B) for a system installed on or after January 1, 2018, but on or before December 31,  
362 [~~2018~~] 2020, \$1,600;

363 (C) for a system installed on or after January 1, [~~2019~~] 2021, but on or before  
364 December 31, [~~2019~~] 2021, \$1,200;

365 (D) for a system installed on or after January 1, [~~2020~~] 2022, but on or before  
366 December 31, [~~2020~~] 2022, \$800; [~~and~~]

367 (E) for a system installed on or after January 1, [~~2021~~] 2023, but on or before  
368 December 31, [~~2021~~] 2023, \$400[-]; and

369 (F) for a system installed on or after January 1, 2024, \$0.

370 (c) (i) The office shall determine the amount of the tax credit that a claimant, estate, or  
371 trust may claim and list that amount on the written certification that the office issues under  
372 Subsection (5).

373 (ii) The claimant, estate, or trust may claim the tax credit in the amount listed on the  
374 written certification that the office issues under Subsection (5).

375 (d) A claimant, estate, or trust may claim a tax credit under Subsection (3) for the  
376 taxable year in which the residential energy system is installed.

377 (e) If the amount of a tax credit listed on the written certification exceeds a claimant's,  
378 estate's, or trust's tax liability under this chapter for a taxable year, the claimant, estate, or trust  
379 may carry forward the amount of the tax credit exceeding the liability for a period that does not

380 exceed the next four taxable years.

381 (f) A claimant, estate, or trust may claim a tax credit with respect to additional  
382 residential energy systems or parts of residential energy systems for a subsequent taxable year  
383 if the total amount of tax credit the claimant, estate, or trust claims does not exceed \$2,000 per  
384 residential unit.

385 (g) (i) Subject to Subsections (4)(g)(ii) and (iii), a claimant, estate, or trust that leases a  
386 residential energy system installed on a residential unit may claim a tax credit under Subsection  
387 (3) if the claimant, estate, or trust confirms that the lessor irrevocably elects not to claim the tax  
388 credit.

389 (ii) A claimant, estate, or trust described in Subsection (4)(g)(i) that leases a residential  
390 energy system may claim as a tax credit under Subsection (3) only the principal recovery  
391 portion of the lease payments.

392 (iii) A claimant, estate, or trust described in Subsection (4)(g)(i) that leases a  
393 residential energy system may claim a tax credit under Subsection (3) for a period that does not  
394 exceed seven taxable years after the date the lease begins, as stated in the lease agreement.

395 (h) If a claimant, estate, or trust sells a residential unit to another person before the  
396 claimant, estate, or trust claims the tax credit under Subsection (3):

397 (i) the claimant, estate, or trust may assign the tax credit to the other person; and

398 (ii) (A) if the other person files a return under Chapter 7, Corporate Franchise and  
399 Income Taxes, the other person may claim the tax credit as if the other person had met the  
400 requirements of Section 59-7-614 to claim the tax credit; or

401 (B) if the other person files a return under this chapter, the other person may claim the  
402 tax credit under this section as if the other person had met the requirements of this section to  
403 claim the tax credit.

404 (5) (a) Before a claimant, estate, or trust may claim a tax credit under this section, the  
405 claimant, estate, or trust shall obtain a written certification from the office.

406 (b) The office shall issue a claimant, estate, or trust a written certification if the office

407 determines that:

408 (i) the claimant, estate, or trust meets the requirements of this section to receive a tax  
409 credit; and

410 (ii) the office determines that the residential energy system with respect to which the  
411 claimant, estate, or trust seeks to claim a tax credit:

412 (A) has been completely installed;

413 (B) is a viable system for saving or producing energy from renewable resources; and

414 (C) is safe, reliable, efficient, and technically feasible to ensure that the residential  
415 energy system uses the state's renewable and nonrenewable energy resources in an appropriate  
416 and economic manner.

417 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
418 office may make rules:

419 (i) for determining whether a residential energy system meets the requirements of  
420 Subsection (5)(b)(ii); and

421 (ii) for purposes of determining the amount of a tax credit that a claimant, estate, or  
422 trust may receive under Subsection (4), establishing the reasonable costs of a residential energy  
423 system, as an amount per unit of energy production.

424 (d) A claimant, estate, or trust that obtains a written certification from the office shall  
425 retain the certification for the same time period a person is required to keep books and records  
426 under Section [59-1-1406](#).

427 (6) A tax credit under this section is in addition to any tax credits provided under the  
428 laws or rules and regulations of the United States.

429 (7) A purchaser of one or more solar units that claims a tax credit under Section  
430 [59-10-1024](#) for the purchase of the one or more solar units may not claim a tax credit under this  
431 section for that purchase.

432 Section 3. Section **63I-1-254** is amended to read:

433 **63I-1-254. Repeal dates -- Title 54.**



434 (1) The language of Subsection 54-4-13.4(1)(a)(ii) after "do not exceed \$5,000,000 in  
435 any calendar year" is repealed July 1, 2018.

436 (2) Subsection 54-7-13.5(2)(d) is repealed on December 31, 2019.

437 (3) Title 54, Chapter 15, Net Metering of Electricity, is repealed January 1, 2036.

438 Section 4. **Retrospective operation.**

439 This bill has retrospective operation for a taxable year beginning on or after January 1,  
440 2018.