

## Commercial/Industrial Solar Energy Tax Credit Program

### Summary of Legislative Changes

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#### 2010

During the 2010 legislative session [House Bill 2700](#) was introduced, proposing amendments to extend the tax credit program from December 31, 2012 to December 31, 2018. On May 10, 2011 the Governor signed HB 2700 into law. Revision made:

- A.R.S. §43-1164 A. For taxable years beginning from and after December 31, 2005 through December 31, 2018, a credit is allowed against the taxes imposed by this title <http://www.azleg.gov/ars/43/01164.htm>

#### 2007

During the 2007 legislative session [House Bill 2491](#) was introduced, proposing amendments to the commercial/industrial solar energy tax credit program. On May 4, 2007 the Governor signed HB2491 into law. The bill language applies retroactively to January 1, 2006. Below is an executive summary of the revisions made to the existing statutes.

1. The phrase “or any other nonresidential application” was added. A commercial, industrial or nonresidential facility that is eligible to claim a commercial/industrial solar tax credit includes all facilities, except those facilities in which the applicant resides. A.R.S. §43-1085(A)(1)
2. Organizations exempt from taxation under Title 43 Chapter 12 of Arizona statutes are eligible to receive a commercial/industrial tax credit for installing a solar energy device. The credit generated may be passed on to a third party organization that financed, installed or manufactured the device. A.R.S. §43-1085(A)(2)

#### 2005

##### **HB2429**

During the 2005 legislative session the Commercial/Industrial program was established. [House Bill 2429](#) created the program effective 1/1/06 thru 9/18/07.