

Utah Incentives for Renewables and Efficiency

Corporate Tax Credit	
<u>Renewable Energy Systems Tax Credit (Corporate)</u>	
Eligible Renewable/Other Technologies:	Passive Solar Space Heat, Solar Water Heat, Solar Space Heat, Solar Thermal Electric, Solar Thermal Process Heat, Photovoltaics, Landfill Gas, Wind, Biomass, Hydroelectric, Geothermal Electric, Geothermal
Applicable Sectors:	Commercial, Residential, Multi-Family Residential
Amount:	Residential: 25% Commercial wind, geothermal electric, and biomass systems 660 kW Other commercial systems: 10%
Maximum Incentive:	Residential: \$2,000 Commercial wind, geothermal electric, and biomass systems 660 kW Other commercial systems: \$50,000
Carryover Provisions:	Residential: excess credit may be carried forward four years Commercial: may not be carried forward or back.
Eligible System Size:	Not specified
Equipment/Installation Requirements:	System must be in compliance with all applicable performance and safety standards; must obtain certification from the State Energy
Website:	http://geology.utah.gov/sep/incentives/re_credits2007.htm
Authority 1:	Utah Code 59-7-614
Date Enacted:	2001, amendments enacted 2007
Effective Date:	01/01/01, amendments effective 01/01/07
Expiration Date:	Evaluated on or after 2012

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Personal Tax Credit	
<u>Renewable Energy Systems Tax Credit (Personal)</u>	
Eligible Renewable/Other Technologies:	Passive Solar Space Heat, Solar Water Heat, Solar Space Heat, Solar Thermal Electric, Solar Thermal Process Heat, Photovoltaics, Landfill Gas, Wind, Biomass, Hydroelectric, Geothermal Electric, Geothermal Heat Pumps, Direct-use Geothermal, Anaerobic Digestion
Applicable Sectors:	Commercial, Residential, Multi-Family Residential
Amount:	Residential: 25% Commercial wind, geothermal electric, and biomass systems 660 kW Other commercial systems: 10%
Maximum Incentive:	Residential: \$2,000 Commercial wind, geothermal electric, and biomass systems 660 kW Other commercial systems: \$50,000
Carryover Provisions:	Residential: excess credit may be carried over for the next four years Commercial: may not be carried forward or back.
Eligible System Size:	Not specified
Equipment/Installation Requirements:	System must be in compliance with all applicable performance and safety standards; must obtain certification from the State Energy Program; individuals who wish to design their own system may be exempt from certain system requirements.
Website:	http://geology.utah.gov/sep/incentives/re_credits2007.htm
Authority 1:	Utah Code 59-10-1014
Date Enacted:	2001, amendments enacted 2007
Effective Date:	01/01/01, amendments effective 01/01/07
Expiration Date:	Evaluated on or after 2012
Authority 2:	Utah Code 59-10-1106
Date Enacted:	2001, amendments enacted 2007
Effective Date:	01/01/01, amendments effective 01/01/07
Expiration Date:	Evaluated on or after 2012
Sales Tax Exemption	
<u>Renewable Energy Sales Tax Exemption</u>	
Eligible Renewable/Other Technologies:	Solar Thermal Electric, Photovoltaics, Landfill Gas, Wind, Biomass, Hydroelectric, Geothermal Electric, Anaerobic Digestion
Applicable Sectors:	Commercial, Industrial, Utility
Amount:	100%
Equipment Requirements:	20 kW or greater, or for expansions of 1 MW or greater
Website:	http://geology.utah.gov/sep/incentives/rincentives.htm#resalesuse
Authority 1:	Utah Code 59-12-104
Effective Date:	7/1/2004
Expiration Date:	6/30/2009