

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Commerce to Original House Bill No. 528
by Representative Pierre

1 AMENDMENT NO. 1

2 On page 1, delete lines 2 through 5 in their entirety and insert in lieu thereof the following:
3 "To amend and reenact R.S. 47:6030(F) and (G) and to enact R.S. 47:6030(H) through (M),
4 relative to solar energy systems tax credits; to provide for contracts to install solar panels and
5 solar energy systems; to require that contracts to install solar panels on residential property
6 contain specific terms and provisions; to provide for required declarations; to provide for
7 certain monitoring requirements; to provide for the certification of certain solar energy
8 systems relative to tax credit eligibility; and to provide for related matters."

9 AMENDMENT NO. 2

10 On page 1, delete lines 7 and 8 in their entirety and insert in lieu thereof the following:
11 "Section 1. R.S. 47:6030(F) and (G) are hereby amended and reenacted and R.S.
12 47:6030(H) through (M) are hereby enacted to read as follows:

13 §6030. Solar energy systems tax credit; contracts to install solar panels and solar
14 energy systems; requirements

15 * * *

16 AMENDMENT NO. 3

17 On page 1, line 9, change "A." to "F." and delete "agreement or"

18 AMENDMENT NO. 4

19 On page 1, line 12, after "maintenance." insert "monitoring."

20 AMENDMENT NO. 5

21 On page 2, delete lines 1 and 2 in their entirety and insert in lieu thereof the following:
22 "(6) The party who will claim the tax credit pursuant to this Section."

23 AMENDMENT NO. 6

24 On page 2, delete lines 5 through 12 in their entirety and insert in lieu thereof the following:
25 "G. The contract shall have attached two clear and conspicuous declarations.

26 H.(1) The first declaration shall be a statement informing the residential
27 property owner of the following:

28 (a) The residential property owner should not rely on any statements or
29 inducements of the seller as described in Paragraph (C)(1) of this Section, regarding
30 Louisiana income tax credits available for the purchase and installation of the
31 system.

32 (b) The residential property owner's eligible costs pursuant to the Louisiana
33 solar energy systems tax credit are limited to those provided in LAC 61:I.1907(F)(1).
34

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 (c) The residential property owner should consult a tax professional prior to
2 claiming any Louisiana state tax credit.

3 (2) The provisions of the declaration pursuant to Paragraph (H)(1) of this
4 Section shall be in print of not less than twelve point font and in the following form:

5 "Eligible Costs

6 I, the undersigned residential property owner, am the purchaser of a solar
7 energy system and may be entitled to claim the Louisiana solar energy systems tax
8 credit pursuant to R.S. 47:6030.

9 I understand and acknowledge my right to consult a tax professional prior to
10 claiming any Louisiana state tax credit for which I may be eligible. I have been
11 provided with a copy of the Louisiana Department of Revenue Rule relative to
12 Income Tax Credits for Wind or Solar Energy Systems (LAC 61:I.1907).

13 I understand and acknowledge that LAC 61:I.1907(F)(2) and (3) provide
14 costs ineligible for inclusion under the tax credit. I understand that R.S.
15 47:6030(C)(1) explains that my "cost of purchase" or overall "costs" of a solar
16 energy system cannot include any lease management fee or any inducement to
17 purchase or lease a solar energy system.

18 I understand that an inducement is an incentive for me to purchase a solar
19 energy system. An inducement may be offered to me as a rebate, prize, gift
20 certificate, trip, additional energy item or service, or any other thing of value given
21 to me by the seller, installer, or equipment manufacturer as an incentive for me to
22 purchase a solar energy system.

23 Whenever marketing rebates or incentives are offered to me in return for the
24 purchase price of the system or as an inducement to make the purchase, the eligible
25 costs under LAC 61:I.1907(F)(1) will be accordingly reduced by the fair market
26 value of the marketing rebate or incentive that I receive.

27
28 (Date)

29
30 (Residential Property Owner's Signature)"

31
32 I.(1) Pursuant to Paragraph(F)(6) of this Section, to establish the identity of
33 the residential property owner and third-party claimant, the declaration required
34 pursuant to this Subsection shall minimally include and have attached the following:

35 (a) The signature of each residential property owner, except in cases where
36 the owner has legal authority to execute the declaration without the consent of other
37 owners.

38 (b) A copy of the act of sale or other documentation evidencing ownership
39 of the residential property.

40 (c) A document containing the third-party Louisiana contractor's name and
41 contractor's license number, along with the contractor's Solar Designation.

42 (2) Any declaration required by this Subsection that contains provisions
43 not expressly required by this Subsection shall be rendered null and void.

44 J. Notwithstanding any provision of law to the contrary, the owner or lessee
45 of the residential property or system is not precluded from availing himself of any
46 solar energy systems tax credits that are not available pursuant to this Section.

1 K. To be eligible for the Solar Energy Tax Credit, all solar energy systems
2 designed to perform space heating and cooling shall be certified as a complete
3 system by the Air-Conditioning Heating and Refrigeration Institute (AHRI). No
4 modifications or additions shall be made to a solar heating and cooling system that
5 would invalidate AHRI certification or invalidate the manufacturer’s warranty on the
6 entire system or any individual component.

7 F.L. Notwithstanding any other provision of law to the contrary, any excess
8 of allowable credit over the aggregate tax liabilities against which such credit may
9 be applied, as provided in this Section, shall constitute an overpayment, as defined
10 in R.S. 47:1621(A), and the secretary shall make a refund of such overpayment from
11 the current collections of the taxes imposed by Chapter 1, Chapter 2, Chapter 2-A,
12 Chapter 2-B, or Chapter 5 of Subtitle II of this Title, together with interest as
13 provided in R.S. 47:1624. The right to a credit or refund of any such overpayment
14 shall not be subject to the requirements of R.S. 47:1621(B). All credits and refunds,
15 together with interest thereof, must be paid or disallowed within one year of receipt
16 by the secretary of any such claim for refund or credit. Failure of the secretary to
17 pay or disallow, in whole or in part, any claim for a credit or a refund shall entitle the
18 aggrieved taxpayer to proceed with the remedies provided in R.S. 47:1625.

19 G.M. The secretary of the Department of Revenue shall promulgate such
20 rules and regulations in accordance with the Administrative Procedure Act as may
21 be necessary to carry out the provisions of this Section. The rules and regulations
22 shall be promulgated within ninety days of the effective date of this Section.