

## Arizona Incentives for Renewables and Efficiency

<b>Corporate Tax Credit</b>		
<b>Non-Residential Solar &amp; Wind Tax Credit (Corporate)</b>		
<b>Eligible Renewable/Other Technologies:</b>	Passive Solar Space Heat, Solar Water Heat, Solar Space Heat, Solar Thermal Electric, Solar Thermal Process Heat, Photovoltaics, Wind, Solar Cooling, Solar Pool Heating, Daylighting	
<b>Applicable Sectors:</b>	Commercial, Industrial, Nonprofit, Schools, Local Government, State Government, Tribal Government,	
<b>Amount:</b>	10% of installed cost	
<b>Maximum Incentive:</b>	\$25,000 for any one building in the same year and \$50,000 in total credits in any year	
<b>Carryover Provisions:</b>	Unused credit may be carried forward for not more than five consecutive taxable years	
<b>Eligible System Size:</b>	No system size restrictions specified	
<b>Project Review/Certification:</b>	Businesses/Non-residential entities must apply to the Arizona Department of Commerce and receive certification to be eligible for the credit	
<b>Website:</b>	<a href="http://www.azcommerce.com/BusAsst/Incentives/Solar+Energy+Tax+Incentives+Program.htm">http://www.azcommerce.com/BusAsst/Incentives/Solar+Energy+Tax+Incentives+Program.htm</a>	
<b>Authority 1:</b>	HB 2429	
<b>Date Enacted:</b>	6/21/2006	
<b>Effective Date:</b>	1/1/2006	
<b>Expiration Date:</b>	12/31/2012	
<b>Authority 2:</b>	HB 2491	
<b>Date Enacted:</b>	5/4/2007	
<b>Effective Date:</b>	1/1/2006	

## Arizona Incentives for Renewables and Efficiency

<b>Personal Tax Credit</b>		
<u>Non-Residential Solar &amp; Wind Tax Credit (Personal)</u>		
<b>Eligible Renewable/Other Technologies:</b>	Passive Solar Space Heat, Solar Water Heat, Solar Space Heat, Solar Thermal Electric, Solar Thermal Process Heat, Photovoltaics, Wind, Solar Cooling, Solar Pool Heating, Daylighting	
<b>Applicable Sectors:</b>	Commercial, Industrial, Nonprofit, Schools, Local Government, State Government, Tribal Government,	
<b>Amount:</b>	10% of installed cost	
<b>Maximum Incentive:</b>	\$25,000 for any one building in the same year and \$50,000 in total credits in any year	
<b>Carryover Provisions:</b>	Unused credits may be carried forward for not more than five consecutive taxable years	
<b>Eligible System Size:</b>	No size restrictions specified	
<b>Project Review/Certification:</b>	Businesses/Non-residential entities must apply to the Arizona Department of Commerce and receive certification to be eligible for the credit.	
<b>Website:</b>	<a href="http://www.azcommerce.com/BusAsst/Incentives/Solar+Energy+Tax+Incentives+Program.htm">http://www.azcommerce.com/BusAsst/Incentives/Solar+Energy+Tax+Incentives+Program.htm</a>	
<b>Authority 1:</b>	HB 2429	
<b>Date Enacted:</b>	6/21/2006	
<b>Effective Date:</b>	1/1/2006	
<b>Expiration Date:</b>	12/31/2012	
<b>Authority 2:</b>	HB 2491	
<b>Date Enacted:</b>	5/4/2007	
<b>Effective Date:</b>	1/1/2006	
<b>Property Tax Exemption</b>		
<u>Solar Energy Property Tax Exemption</u>		
<b>Eligible Renewable/Other Technologies:</b>	Passive Solar Space Heat, Solar Water Heat, Solar Space Heat, Solar Thermal Electric, Solar Thermal Process Heat, Photovoltaics, Solar Cooling, Solar Pool Heating, Daylighting	
<b>Applicable Sectors:</b>	Commercial, Industrial, Residential	
<b>Amount:</b>	100% of increased value	
<b>Authority 1:</b>	A.R.S. §42-11054	
<b>Date Enacted:</b>	6/21/2006	
<b>Expiration Date:</b>	None	

## Arizona Incentives for Renewables and Efficiency

<b>Sales Tax Exemption</b>		
<b>Solar and Wind Equipment Sales Tax Exemption</b>		
<b>Eligible Renewable/Other Technologies:</b>	Passive Solar Space Heat, Solar Water Heat, Solar Space Heat, Solar Thermal Electric, Photovoltaics, Wind, Solar Pool Heating, Daylighting	
<b>Applicable Sectors:</b>	Commercial, Residential, General Public/Consumer	
<b>Amount:</b>	100% of sales tax on eligible equipment	
<b>Maximum Incentive:</b>	No maximum	
<b>Website:</b>	<a href="http://www.azsolarcenter.com/benefits/solarsalestax.html">http://www.azsolarcenter.com/benefits/solarsalestax.html</a>	
<b>Authority 1:</b>	A.R.S. § 42-5061 (N)	
<b>Effective Date:</b>	1/1/1997	
<b>Expiration Date:</b>	12/31/2010	
<b>Authority 2:</b>	A.R.S. § 42-5075 (14)	
<b>Date Enacted:</b>	2003	
<b>Expiration Date:</b>	12/31/2010	