

# HOUSE BILL No. 4633

April 19, 2005, Introduced by Reps. Kolb and Lipsey and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 275.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 275. (1) BEGINNING WITH THE 2006 TAX YEAR, A RESIDENTIAL  
2        TAXPAYER MAY CREDIT AGAINST THE TAX IMPOSED BY THIS ACT, SUBJECT TO  
3        THE APPLICABLE LIMITATIONS PROVIDED BY THIS SECTION, AN AMOUNT  
4        EQUAL TO \$3.00 FOR EACH WATT GENERATED BY THE TAXPAYER THROUGH THE  
5        USE OF A WIND TURBINE OR SOLAR PHOTOVOLTAIC SYSTEM.

6        (2) THE RESIDENTIAL TAXPAYER CREDIT ALLOWED UNDER THIS SECTION  
7        SHALL NOT EXCEED \$5,000.00 FOR THE TAX YEAR.

8        (3) TO BE ELIGIBLE FOR A CREDIT UNDER THIS SECTION, THE WIND  
9        TURBINE OR SOLAR PHOTOVOLTAIC SYSTEM, OR A COMBINATION OF THE 2

1 SYSTEMS, SHALL BE INSTALLED IN THIS STATE AND PRODUCE ELECTRICITY  
2 AS AN ALTERNATIVE OR REPLACEMENT FOR FOSSIL FUEL GENERATION. A WIND  
3 TURBINE SYSTEM SHALL HAVE A MINIMUM OF 500 WATTS OF PEAK ELECTRIC  
4 CAPACITY, A SOLAR PHOTOVOLTAIC SYSTEM SHALL HAVE A MINIMUM OF 100  
5 WATTS OF PEAK ELECTRIC CAPACITY, AND A COMBINED WIND AND SOLAR  
6 SYSTEM SHALL HAVE A MINIMUM OF 600 WATTS OF PEAK ELECTRIC CAPACITY.