

(2) FOR A QUALIFIED ELECTRIC VEHICLE UNLESS THE OWNER HAS ALREADY MET ANY STATE OR FEDERAL LAWS OR REGULATIONS GOVERNING CLEAN-FUEL VEHICLE OR ELECTRIC VEHICLE PURCHASES APPLICABLE DURING THE CALENDAR YEAR IN WHICH THE VEHICLE IS TITLED.

~~(E)~~ (F) (1) THE MOTOR VEHICLE ADMINISTRATION AND THE MARYLAND ENERGY ADMINISTRATION JOINTLY SHALL ADOPT REGULATIONS TO ADMINISTER THE CREDIT UNDER THIS SECTION.

(2) THE REGULATIONS ADOPTED UNDER THIS SECTION SHALL SPECIFY THE TESTING AND CALCULATION PROCEDURES TO BE USED TO DETERMINE WHETHER A VEHICLE MEETS THE QUALIFICATIONS FOR A CREDIT UNDER THIS SECTION.

~~(F)~~ (G) ON OR BEFORE OCTOBER 1 OF EACH YEAR, THE MOTOR VEHICLE ADMINISTRATION SHALL CERTIFY TO THE COMPTROLLER THE TOTAL AMOUNT OF CREDITS ALLOWED UNDER THIS SECTION AGAINST THE EXCISE TAX FOR THE PRECEDING FISCAL YEAR.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

10-718.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "PHOTOVOLTAIC PROPERTY" MEANS SOLAR ENERGY PROPERTY THAT USES A SOLAR PHOTOVOLTAIC PROCESS TO GENERATE ELECTRICITY AND THAT MEETS APPLICABLE PERFORMANCE AND QUALITY STANDARDS AND CERTIFICATION REQUIREMENTS IN EFFECT AT THE TIME OF ACQUISITION OF THE PROPERTY, AS SPECIFIED BY THE MARYLAND ENERGY ADMINISTRATION.

(3) (I) "SOLAR ENERGY PROPERTY" MEANS EQUIPMENT THAT USES SOLAR ENERGY:

1. TO GENERATE ELECTRICITY;
2. TO HEAT OR COOL A STRUCTURE OR PROVIDE HOT WATER FOR USE IN A STRUCTURE; OR
3. TO PROVIDE SOLAR PROCESS HEAT.

(II) "SOLAR ENERGY PROPERTY" DOES NOT INCLUDE A SWIMMING POOL, HOT TUB, OR ANY OTHER ENERGY STORAGE MEDIUM THAT HAS A FUNCTION OTHER THAN STORAGE.

(4) "SOLAR WATER HEATING PROPERTY" MEANS SOLAR ENERGY PROPERTY THAT: