

~~(C) AN INDIVIDUAL IS QUALIFIED TO DETERMINE COMPLIANCE FOR PURPOSES OF THIS SUBSECTION ONLY IF THE INDIVIDUAL IS RECOGNIZED BY AN ORGANIZATION CERTIFIED BY THE MARYLAND ENERGY ADMINISTRATION FOR SUCH PURPOSES.~~

~~(F) (1) FOR QUALIFIED ENERGY PROPERTY PLACED IN SERVICE DURING THE TAXABLE YEAR, SUBJECT TO THE LIMITATIONS UNDER PARAGRAPH (2) OF THIS SUBSECTION, THE CREDIT ALLOWED UNDER THIS SECTION INCLUDES, FOR EACH UNIT:~~

~~(I) 15% OF THE COST OF PHOTOVOLTAIC PROPERTY OR SOLAR WATER HEATING PROPERTY;~~

~~(II) 10% OF THE COST OF:~~

~~1. A FUEL CELL THAT:~~

~~A. GENERATES ELECTRICITY AND HEAT USING AN ELECTROCHEMICAL PROCESS;~~

~~B. HAS AN ELECTRICITY ONLY GENERATION EFFICIENCY GREATER THAN 35%; AND~~

~~C. HAS A MINIMUM GENERATING CAPACITY OF 5 KILOWATTS;~~

~~2. A NATURAL GAS HEAT PUMP THAT HAS A COEFFICIENT OF PERFORMANCE OF AT LEAST 1.25 FOR HEATING AND AT LEAST 0.70 FOR COOLING;~~

~~3. AN ELECTRIC HEAT PUMP HOT WATER HEATER THAT YIELDS AN ENERGY FACTOR OF AT LEAST 1.7;~~

~~4. AN ELECTRIC HEAT PUMP THAT HAS A HEATING SYSTEM PERFORMANCE FACTOR OF AT LEAST 9 AND A COOLING SEASONAL ENERGY EFFICIENCY RATIO OF AT LEAST 15;~~

~~5. A CENTRAL AIR CONDITIONER THAT HAS A COOLING SEASONAL ENERGY EFFICIENCY RATIO OF AT LEAST 15; OR~~

~~6. AN ADVANCED NATURAL GAS WATER HEATER THAT HAS AN ENERGY FACTOR OF AT LEAST 0.80; OR~~

~~(III) 5% OF THE COST OF QUALIFIED ENERGY PROPERTY THAT IS NOT DESCRIBED UNDER ITEM (II) OF THIS PARAGRAPH AND IS:~~

~~1. AN ELECTRIC HEAT PUMP THAT HAS A HEATING SYSTEM PERFORMANCE FACTOR OF AT LEAST 7.5 AND A COOLING SEASONAL ENERGY EFFICIENCY RATIO OF AT LEAST 13.5;~~

~~2. A CENTRAL AIR CONDITIONER THAT HAS A COOLING SEASONAL ENERGY EFFICIENCY RATIO OF AT LEAST 13.5; OR~~

~~3. AN ADVANCED NATURAL GAS WATER HEATER THAT HAS AN ENERGY FACTOR OF AT LEAST 0.65.~~