

FULLY COMMISSIONED UPON INSTALLATION, AND ANNUALLY THEREAFTER, TO ENSURE THAT THE SYSTEMS MEET THEIR DESIGN SPECIFICATIONS; AND

(III) IN THE CASE OF WIND TURBINES, MEET ANY APPLICABLE NOISE ORDINANCES.

~~(15) "REVITALIZATION AREA" MEANS:~~

~~(I) AN AREA DESIGNATED AS AN ENTERPRISE ZONE BY THE SECRETARY UNDER ARTICLE 83A, § 5 402 OF THE CODE OR BY THE UNITED STATES GOVERNMENT;~~

~~(II) AN AREA DESIGNATED AS AN EMPOWERMENT ZONE BY THE UNITED STATES GOVERNMENT PURSUANT TO 26 U.S.C. § 1391 ET SEQ.; OR~~

~~(III) AN AREA DESIGNATED AS AN ELIGIBLE NEIGHBORHOOD FOR ECONOMIC REVITALIZATION ASSISTANCE UNDER ARTICLE 83B, § 4 202 OF THE CODE.~~

~~(16)~~ (15) "TENANT IMPROVEMENTS" MEANS IMPROVEMENTS THAT ARE NECESSARY OR APPROPRIATE TO SUPPORT OR CONDUCT THE BUSINESS OF A TENANT OR OCCUPYING OWNER.

~~(17)~~ (16) "TENANT SPACE" MEANS THE PORTION OF A BUILDING INTENDED FOR OCCUPANCY BY A TENANT OR OCCUPYING OWNER.

(B) (1) AN INDIVIDUAL OR A CORPORATION MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX AS PROVIDED UNDER THIS SECTION FOR GREEN BUILDINGS AND GREEN BUILDING COMPONENTS.

(2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE STATE INCOME TAX, ANY UNUSED CREDIT MAY BE CARRIED FORWARD AND APPLIED FOR SUCCEEDING TAXABLE YEARS UNTIL THE EARLIER OF:

(I) THE FULL AMOUNT OF THE CREDIT IS USED; OR

(II) THE EXPIRATION OF THE ~~15TH~~ 10TH YEAR AFTER THE TAXABLE YEAR FOR WHICH THE CREDIT WAS ALLOWED.

~~(3) IF AN ELIGIBLE BUILDING IS OWNED BY THE STATE, A POLITICAL SUBDIVISION OF THE STATE, THE FEDERAL GOVERNMENT, A FOREIGN GOVERNMENT, OR A NOT FOR PROFIT ORGANIZATION EXEMPT FROM STATE INCOME TAX, THE CREDIT ALLOWED UNDER THIS SECTION MAY BE CLAIMED BY EITHER THE ARCHITECT OF THE BUILDING, THE GENERAL CONTRACTOR OF THE BUILDING, OR BOTH, PROVIDED THAT:~~

~~(I) ANY CLAIM OF CREDIT HAS BEEN FULLY DISCLOSED TO THE OWNER OF THE BUILDING, AS EVIDENCED BY THE SEAL OR SIGNATURE OF THE OWNER ON THE APPLICATION OF THE TAXPAYER FOR AN INITIAL CREDIT COMPONENT CERTIFICATE TO BE ISSUED UNDER SUBSECTION (L) OF THIS SECTION; AND~~