

~~(H) THE TOTAL AMOUNT OF CREDIT CLAIMED BY MORE THAN ONE TAXPAYER FOR THE SAME ELIGIBLE BUILDING MAY NOT EXCEED 100% OF THE CREDIT ALLOWED FOR THE BUILDING UNDER THIS SECTION.~~

~~(C) (1) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, THE CREDIT ALLOWED UNDER THIS SECTION EQUALS THE SUM OF THE CREDIT COMPONENTS AS SPECIFIED IN SUBSECTIONS (D) THROUGH (I) OF THIS SECTION.~~

~~(2) THE CREDIT MAY NOT BE ALLOWED UNLESS THE TAXPAYER HAS COMPLIED WITH THE REQUIREMENTS FOR REPORTS TO THE ADMINISTRATION UNDER SUBSECTION (M) OF THIS SECTION.~~

~~(3) FOR EACH OF THE CREDIT COMPONENTS CREDITS UNDER SUBSECTIONS (D) (C) THROUGH (I) (H) OF THIS SECTION:~~

~~(4) THE CREDIT MAY NOT BE ALLOWED FOR ANY TAXABLE YEAR UNLESS:~~

~~1. (I) THE TAXPAYER HAS OBTAINED AND FILED AN INITIAL CREDIT COMPONENT CERTIFICATE AND AN ELIGIBILITY CERTIFICATE ISSUED UNDER SUBSECTION (L) (K) OF THIS SECTION;~~

~~2. (II) A CERTIFICATE OF OCCUPANCY FOR THE BUILDING HAS BEEN ISSUED; AND~~

~~3. (III) THE PROPERTY WITH RESPECT TO WHICH THE CREDIT IS CLAIMED IS IN SERVICE DURING THE TAXABLE YEAR;~~

~~(H) THE CREDIT AMOUNT ALLOWED FOR THE CREDIT COMPONENT MAY BE CLAIMED:~~

~~1. FOR THE CREDIT ALLOWANCE YEAR; AND~~

~~2. FOR EACH OF THE 4 TAXABLE YEARS SUCCEEDING THE CREDIT ALLOWANCE YEAR; AND~~

~~(III) THE TOTAL CREDIT ALLOWED IN THE AGGREGATE FOR THE CREDIT ALLOWANCE YEAR AND THE 4 TAXABLE YEARS SUCCEEDING THE CREDIT ALLOWANCE YEAR MAY NOT EXCEED THE MAXIMUM SET FORTH IN THE INITIAL CREDIT COMPONENT CERTIFICATE OBTAINED UNDER SUBSECTION (L) OF THIS SECTION.~~

~~(4) THE TOTAL AMOUNT ALLOWED IN THE AGGREGATE FOR ALL CREDITS UNDER THIS SECTION MAY NOT EXCEED THE MAXIMUM SET FORTH IN THE INITIAL CREDIT CERTIFICATE OBTAINED UNDER SUBSECTION (K) OF THIS SECTION.~~

~~(4) (5) IN DETERMINING THE AMOUNT OF THE CREDIT COMPONENTS CREDITS UNDER THIS SECTION, A COST PAID OR INCURRED MAY NOT BE THE BASIS FOR MORE THAN ONE CREDIT COMPONENT.~~

~~(5) (1) IF A BUILDING FOR WHICH A CREDIT IS ALLOWED TO A BUILDING OWNER UNDER THIS SECTION IS SOLD, THE NEW OWNER MAY CLAIM THE CREDIT FOR THE PERIOD AFTER THE SALE.~~