

~~(H) IF A TENANCY FOR A BUILDING FOR WHICH A CREDIT IS ALLOWED TO A TENANT UNDER THIS SECTION IS TERMINATED BUT THE PROPERTY REMAINS IN USE BY A SUCCESSOR TENANT, THE SUCCESSOR TENANT MAY CLAIM THE CREDIT FOR THE PERIOD AFTER THE TERMINATION.~~

~~(III) THE CREDIT FOR THE YEAR OF A SALE OR THE YEAR OF TERMINATION OF A TENANCY SHALL BE ALLOCATED BETWEEN THE PARTIES BASED ON THE NUMBER OF DAYS DURING THE YEAR THAT THE PROPERTY OR INTEREST WAS HELD OR USED BY EACH.~~

~~(IV) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, IF A CREDIT IS CLAIMED BY A SUCCESSOR OWNER OR TENANT UNDER THIS PARAGRAPH, THE COMPTROLLER MAY DISCLOSE TO THE SUCCESSOR OWNER OR TENANT ANY INFORMATION RELATING TO THE CREDIT OF THE PRIOR OWNER OR TENANT THAT IS THE BASIS FOR THE DENIAL IN WHOLE OR IN PART OF THE CREDIT CLAIMED BY THE SUCCESSOR OWNER OR TENANT.~~

~~(D) (C) (1) THE CREDIT ALLOWED UNDER THIS SECTION INCLUDES AN AMOUNT EQUAL TO THE APPLICABLE PERCENTAGE FOR THE TAXABLE YEAR THAT IS THE CREDIT ALLOWANCE YEAR, AN OWNER OR TENANT MAY CLAIM A CREDIT IN AN AMOUNT EQUAL TO 8% OF THE ALLOWABLE COSTS PAID OR INCURRED BY AN THE OWNER OR TENANT FOR THE CONSTRUCTION OF A GREEN WHOLE BUILDING OR THE REHABILITATION OF A BUILDING THAT IS NOT A GREEN WHOLE BUILDING TO BE A GREEN WHOLE BUILDING.~~

~~(2) THE APPLICABLE PERCENTAGE FOR THE CREDIT COMPONENT UNDER THIS SUBSECTION FOR A GREEN WHOLE BUILDING ELIGIBLE SHALL BE:~~

~~(I) 1.4% UNLESS THE BUILDING IS LOCATED IN A REVITALIZATION AREA; OR~~

~~(II) 1.6% IF THE BUILDING IS LOCATED IN A REVITALIZATION AREA.~~

~~(3) (2) THE ALLOWABLE COSTS USED TO DETERMINE THE CREDIT AMOUNT ALLOWED UNDER THIS SUBSECTION FOR A GREEN WHOLE BUILDING MAY NOT EXCEED, IN THE AGGREGATE:~~

~~(I) \$150 \$120 PER SQUARE FOOT FOR THAT PORTION OF THE BUILDING THAT COMPRISES THE BASE BUILDING; AND~~

~~(II) \$75 \$60 PER SQUARE FOOT FOR THAT PORTION OF THE BUILDING THAT COMPRISES THE TENANT SPACE.~~

~~(E) (D) (1) THE CREDIT ALLOWED UNDER THIS SECTION INCLUDES AN AMOUNT EQUAL TO THE APPLICABLE PERCENTAGE FOR THE TAXABLE YEAR THAT IS THE CREDIT ALLOWANCE YEAR, AN OWNER MAY CLAIM A CREDIT IN AN AMOUNT EQUAL TO 6% OF THE ALLOWABLE COSTS PAID OR INCURRED BY AN THE OWNER FOR THE CONSTRUCTION OF A GREEN BASE BUILDING OR THE REHABILITATION OF A BUILDING THAT IS NOT A GREEN BASE BUILDING TO BE A GREEN BASE BUILDING.~~

~~(2) THE APPLICABLE PERCENTAGE FOR THE CREDIT COMPONENT UNDER THIS SUBSECTION FOR A GREEN BASE BUILDING SHALL BE:~~