

~~(D)~~ ~~1.0% UNLESS THE BUILDING IS LOCATED IN A REVITALIZATION AREA, OR~~

~~(H)~~ ~~1.2% IF THE BUILDING IS LOCATED IN A REVITALIZATION AREA.~~

~~(2)~~ (2) THE ALLOWABLE COSTS USED TO DETERMINE THE CREDIT AMOUNT ALLOWED UNDER THIS SUBSECTION FOR A GREEN BASE BUILDING MAY NOT EXCEED, IN THE AGGREGATE, ~~\$150~~ \$120 PER SQUARE FOOT.

~~(F)~~ (E) (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 6% OF THE ALLOWABLE COSTS FOR TENANT IMPROVEMENTS PAID OR INCURRED BY AN THE OWNER OR TENANT IN THE CONSTRUCTION OR COMPLETION OF GREEN TENANT SPACE OR THE REHABILITATION OF TENANT SPACE THAT IS NOT GREEN TENANT SPACE TO BE GREEN TENANT SPACE.~~

~~(2)~~ ~~THE APPLICABLE PERCENTAGE FOR THE CREDIT COMPONENT UNDER THIS SUBSECTION FOR GREEN TENANT SPACE SHALL BE:~~

~~(I)~~ ~~1.0% UNLESS THE BUILDING IS LOCATED IN A REVITALIZATION AREA, OR~~

~~(H)~~ ~~1.2% IF THE BUILDING IS LOCATED IN A REVITALIZATION AREA.~~

~~(2)~~ (2) (I) THE ALLOWABLE COSTS USED TO DETERMINE THE CREDIT AMOUNT ALLOWED UNDER THIS SUBSECTION FOR GREEN TENANT SPACE MAY NOT EXCEED, IN THE AGGREGATE, ~~\$75~~ \$60 PER SQUARE FOOT.

(II) IF AN OWNER AND TENANT BOTH INCUR ALLOWABLE COSTS FOR TENANT IMPROVEMENTS UNDER THIS SUBSECTION AND THE COSTS EXCEED ~~\$75~~ \$60 IN THE AGGREGATE, THE OWNER HAS PRIORITY AS TO COSTS CONSTITUTING THE BASIS FOR THE GREEN TENANT SPACE CREDIT COMPONENT UNDER THIS SUBSECTION.

~~(4)~~ (3) ~~UNLESS THE BASE BUILDING IS A GREEN BASE BUILDING, THE CREDIT COMPONENT UNDER THIS SECTION SUBSECTION FOR GREEN TENANT SPACE MAY NOT BE CLAIMED BY AN OWNER OF THE BUILDING OR BY A TENANT A BUILDING THAT OCCUPIES FEWER THAN 10,000 SQUARE FEET OF THE BUILDING.~~

~~(4)~~ THE CREDIT UNDER THIS SUBSECTION FOR GREEN TENANT SPACE MAY NOT BE CLAIMED BY A TENANT THAT OCCUPIES FEWER THAN 5,000 SQUARE FEET.

~~(G)~~ (F) (1) ~~THE CREDIT ALLOWED UNDER THIS SECTION INCLUDES AN AMOUNT EQUAL TO FOR THE TAXABLE YEAR THAT IS THE CREDIT ALLOWANCE YEAR, AN OWNER OR TENANT MAY CLAIM A CREDIT IN THE AMOUNT DETERMINED UNDER THIS SUBSECTION FOR THE INSTALLATION OF A FUEL CELL THAT IS A QUALIFYING ALTERNATE ENERGY SOURCE AND IS INSTALLED TO SERVE A GREEN WHOLE BUILDING, GREEN BASE BUILDING, OR GREEN TENANT SPACE.~~