

~~(VII) CERTIFICATIONS AS TO OFF GASSING AND OTHER CONTAMINATION, AS REQUIRED IN SUBSECTION (J)(3) OF THIS SECTION, WHERE APPLICABLE.~~

~~(2) (I) EACH TAXPAYER SHALL PROVIDE THE ADMINISTRATION THE INFORMATION DESCRIBED IN PARAGRAPH (I) OF THIS SUBSECTION, IN THE FORM AND AT THE TIME REQUIRED BY THE ADMINISTRATION.~~

~~(II) THE ADMINISTRATION SHALL DETERMINE THE TIMES FOR FILING THE INFORMATION REQUIRED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH IN CONSULTATION WITH THE COMPTROLLER.~~

~~(III) THE INFORMATION REQUIRED UNDER THIS PARAGRAPH SHALL BE PROVIDED TO THE ADMINISTRATION FOR EACH TAXABLE YEAR FOR WHICH THE TAXPAYER CLAIMS A CREDIT UNDER THIS SECTION.~~

~~(3) (4) (I) THE COMPTROLLER, AND THE ADMINISTRATION, AND THE SECRETARY OF THE ENVIRONMENT MAY ADOPT REGULATIONS NECESSARY TO CARRY OUT THE PROVISIONS OF THIS SECTION.~~

(II) REGULATIONS ADOPTED UNDER THIS SECTION SHALL CONSTRUE THE PROVISIONS OF THIS SECTION IN SUCH A MANNER AS TO ENCOURAGE THE DEVELOPMENT OF GREEN WHOLE BUILDINGS, GREEN BASE BUILDINGS, AND GREEN TENANT SPACE AND TO MAINTAIN HIGH BUT COMMERCIALY REASONABLE STANDARDS FOR OBTAINING TAX CREDITS UNDER THIS SECTION.

~~(4) (5) ON OR BEFORE APRIL 1, 2009 2005, THE COMPTROLLER AND THE ADMINISTRATION, JOINTLY AND IN CONSULTATION WITH THE DEPARTMENT OF THE ENVIRONMENT, SHALL SUBMIT TO THE GOVERNOR AND, SUBJECT TO § 2-1246 OF THE STATE GOVERNMENT ARTICLE, TO THE GENERAL ASSEMBLY, A WRITTEN REPORT REGARDING:~~

~~(I) THE NUMBER OF CERTIFICATIONS AND TAXPAYERS CLAIMING THE CREDIT UNDER THIS SECTION;~~

~~(II) THE AMOUNT OF THE CREDITS CLAIMED;~~

~~(III) THE GEOGRAPHICAL DISTRIBUTION OF THE CREDITS CLAIMED;~~

AND

~~(IV) ANY OTHER AVAILABLE INFORMATION THE ADMINISTRATION DETERMINES TO BE MEANINGFUL AND APPROPRIATE.~~

~~(5) (6) THE COMPTROLLER AND THE ADMINISTRATION SHALL ENSURE THAT THE INFORMATION IS PRESENTED AND CLASSIFIED IN A MANNER CONSISTENT WITH THE CONFIDENTIALITY OF TAX RETURN INFORMATION.~~

~~(6) (I) THE ADMINISTRATION SHALL MAKE RECOMMENDATIONS REGARDING THE ESTABLISHMENT OF A PERMANENT GREEN BUILDING TAX CREDIT PROGRAM.~~