

10-706.

(a) ~~Except as otherwise provided in this section, a credit allowed under this subtitle is allowed against the State income tax only.~~

(b) ~~A credit under § 10-701 of this subtitle is allowed against the total county and State income taxes.~~

(c) (1) ~~A credit allowed under § 10-704(a)(1), § 10-704.10, or § 10-709(b)(1) of this subtitle is allowed against the State income tax only.~~

(2) ~~A credit allowed under § 10-704(a)(2) or § 10-709(b)(2) of this subtitle is allowed against the county income tax only.~~

10-722.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "ADMINISTRATION" MEANS THE MARYLAND ENERGY ADMINISTRATION.

(3) (I) "ALLOWABLE COSTS" MEANS AMOUNTS PROPERLY CHARGEABLE TO CAPITAL ACCOUNT, OTHER THAN FOR LAND, THAT ARE PAID OR INCURRED ON OR AFTER JULY 1, 2001, FOR:

1. CONSTRUCTION OR REHABILITATION;
2. COMMISSIONING COSTS;
3. INTEREST PAID OR INCURRED DURING THE CONSTRUCTION OR REHABILITATION PERIOD;
4. ~~LEGAL~~, ARCHITECTURAL, ENGINEERING, AND OTHER PROFESSIONAL FEES ALLOCABLE TO CONSTRUCTION OR REHABILITATION;
5. CLOSING COSTS FOR CONSTRUCTION, REHABILITATION, OR MORTGAGE LOANS;
6. RECORDING TAXES AND FILING FEES INCURRED WITH RESPECT TO CONSTRUCTION OR REHABILITATION; AND
7. ~~SITE COSTS, INCLUDING TEMPORARY ELECTRIC WIRING, SCAFFOLDING, DEMOLITION COSTS, AND FENCING AND SECURITY FACILITIES; AND~~
8. ~~FURNITURE, CARPETING, PARTITIONS, WALLS AND WALL COVERINGS, CEILINGS, DRAPES, BLINDS~~ FINISHES AND FURNISHINGS CONSISTENT WITH THE REGULATIONS ADOPTED BY THE ADMINISTRATION UNDER THIS SECTION, LIGHTING, PLUMBING, ELECTRICAL WIRING, AND VENTILATION.

(II) "ALLOWABLE COSTS" DOES NOT INCLUDE:

1. THE COST OF TELEPHONE SYSTEMS AND COMPUTERS, OTHER THAN ELECTRICAL WIRING COSTS; ~~OR~~