

2. LEGAL FEES ALLOCABLE TO CONSTRUCTION OR REHABILITATION;

3. SITE COSTS, INCLUDING TEMPORARY ELECTRIC WIRING, SCAFFOLDING, DEMOLITION COSTS, AND FENCING AND SECURITY FACILITIES;

4. FINISHES OR FURNISHINGS THAT ARE NOT CONSISTENT WITH THE REGULATIONS ADOPTED BY THE ADMINISTRATION UNDER THIS SECTION; OR

~~5. THE COST OF PURCHASING OR INSTALLING FUEL CELLS, WIND TURBINES, OR PHOTOVOLTAIC MODULES OR THE COST OF PURCHASING NEW AIR-CONDITIONING EQUIPMENT USING A NONOZONE-DEPLETING REFRIGERANT APPROVED BY THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY.~~

~~(4) "APPLICABLE ENERGY EFFICIENCY STANDARDS" MEANS ENERGY EFFICIENCY STANDARDS IN EFFECT AT THE TIME THE PROPERTY, CONSTRUCTION, COMPLETION, OR REHABILITATION ON WHICH THE CREDIT ALLOWED UNDER THIS SECTION IS BASED IS PLACED IN SERVICE, AS ESTABLISHED BY THE ADMINISTRATION IN REGULATIONS ADOPTED UNDER SUBSECTION (L) OF THIS SECTION.~~

(4) "APPLICABLE ENERGY EFFICIENCY STANDARDS" MEANS ASHRAE/IESNA STANDARD 90.1-1999, ENERGY STANDARD FOR BUILDINGS EXCEPT LOW-RISE RESIDENTIAL BUILDINGS, PUBLISHED BY THE AMERICAN SOCIETY OF HEATING, REFRIGERATING AND AIR-CONDITIONING ENGINEERS.

(5) "BASE BUILDING" MEANS ALL AREAS OF A BUILDING NOT INTENDED FOR OCCUPANCY BY A TENANT OR OWNER, INCLUDING THE STRUCTURAL COMPONENTS OF THE BUILDING, EXTERIOR WALLS, FLOORS, WINDOWS, ROOFS, FOUNDATIONS, CHIMNEYS AND STACKS, PARKING AREAS, MECHANICAL ROOMS AND MECHANICAL SYSTEMS, AND OWNER-CONTROLLED OR -OPERATED SERVICE SPACES, SIDEWALKS, MAIN LOBBY, SHAFTS AND VERTICAL TRANSPORTATION MECHANISMS, STAIRWAYS, AND CORRIDORS.

(6) "COMMISSIONING" MEANS:

(I) THE TESTING AND FINE-TUNING OF HEAT, VENTILATING, AND AIR-CONDITIONING SYSTEMS AND OTHER SYSTEMS TO ASSURE PROPER FUNCTIONING AND ADHERENCE TO DESIGN CRITERIA; AND

(II) THE PREPARATION OF SYSTEM OPERATION MANUALS AND INSTRUCTION OF MAINTENANCE PERSONNEL.

(7) "CREDIT ALLOWANCE YEAR" MEANS THE LATER OF:

(I) THE TAXABLE YEAR DURING WHICH:

1. THE PROPERTY, CONSTRUCTION, COMPLETION, OR REHABILITATION ON WHICH THE CREDIT ALLOWED UNDER THIS SECTION IS BASED IS ORIGINALLY PLACED IN SERVICE; OR