30% OF THE SUM OF THE CAPITALIZED COSTS PAID OR INCURRED BY AN OWNER OR TENANT WITH RESPECT TO EACH FUEL CELL INSTALLED, INCLUDING THE COST OF THE FOUNDATION OR PLATFORM AND THE LABOR COSTS ASSOCIATED WITH INSTALLATION.

(3) THE COSTS USED TO DETERMINE THE CREDIT AMOUNT ALLOWED UNDER THIS SUBSECTION FOR INSTALLATION OF A FUEL CELL:

(I) MAY NOT EXCEED $1,000 PER KILOWATT OF INSTALLED DC RATED CAPACITY OF THE FUEL CELL; AND

(II) SHALL BE REDUCED BY THE AMOUNT OF ANY FEDERAL, STATE, OR LOCAL GRANT:

1. RECEIVED BY THE TAXPAYER AND USED FOR THE PURCHASE OR INSTALLATION OF THE FUEL CELL; AND

2. NOT INCLUDED IN THE FEDERAL GROSS INCOME OF THE TAXPAYER.

~~(H)~~ *(G)* (1) 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 PHOTOVOLTAIC MODULES THAT CONSTITUTE A QUALIFYING ALTERNATE ENERGY SOURCE AND ARE INSTALLED TO SERVE A GREEN WHOLE BUILDING, GREEN BASE BUILDING, OR GREEN TENANT SPACE.

(2) THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SUBSECTION IS:

(I) 20% OF THE INCREMENTAL COST PAID OR INCURRED BY AN OWNER OR TENANT FOR BUILDING–INTEGRATED PHOTOVOLTAIC MODULES; AND

(II) 25% OF THE COST OF NONBUILDING–INTEGRATED PHOTOVOLTAIC MODULES, INCLUDING THE COST OF THE FOUNDATION OR PLATFORM AND THE LABOR COSTS ASSOCIATED WITH INSTALLATION.

(3) THE COSTS USED TO DETERMINE THE CREDIT AMOUNT ALLOWED UNDER THIS SUBSECTION FOR INSTALLATION OF PHOTOVOLTAIC MODULES:

(I) MAY NOT EXCEED THE PRODUCT OBTAINED BY MULTIPLYING $3 TIMES THE NUMBER OF WATTS INCLUDED IN THE DC RATED CAPACITY OF THE PHOTOVOLTAIC MODULES; AND

(II) SHALL BE REDUCED BY THE AMOUNT OF ANY FEDERAL, STATE, OR LOCAL GRANT:

1. RECEIVED BY THE TAXPAYER AND USED FOR THE PURCHASE OR INSTALLATION OF THE PHOTOVOLTAIC EQUIPMENT; AND

2. NOT INCLUDED IN THE FEDERAL GROSS INCOME OF THE TAXPAYER.