

(4) A CREDIT MAY NOT BE CLAIMED UNDER THIS SUBSECTION FOR THE INSTALLATION OF PHOTOVOLTAIC MODULES IF THE CREDIT UNDER § 10-719 OF THIS SUBTITLE IS CLAIMED WITH RESPECT TO THE PHOTOVOLTAIC MODULES.

(H) (1) FOR THE TAXABLE YEAR THAT IS THE CREDIT ALLOWANCE YEAR, AN OWNER OR TENANT MAY CLAIM A CREDIT IN THE AMOUNT DETERMINED UNDER PARAGRAPH (2) OF THIS SUBSECTION FOR THE INSTALLATION OF A WIND TURBINE THAT IS A QUALIFYING ALTERNATE ENERGY SOURCE AND IS 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 5% 25% OF THE SUM OF THE CAPITALIZED COSTS PAID OR INCURRED BY AN OWNER OR TENANT WITH RESPECT TO EACH WIND TURBINE INSTALLED, INCLUDING THE COST OF THE FOUNDATION OR PLATFORM AND THE LABOR COSTS ASSOCIATED WITH INSTALLATION.

(H) (J) (I) (1) BY REGULATION, THE ADMINISTRATION SHALL ADOPT STANDARDS FOR A BUILDING TO QUALIFY AS A GREEN BASE BUILDING ELIGIBLE FOR THE TAX CREDITS UNDER SUBSECTIONS (C) AND (D) OF THIS SECTION, A BASE BUILDING SHALL MEET THE REQUIREMENTS OF THIS SUBSECTION THAT ARE CONSISTENT WITH THE CRITERIA FOR GREEN BASE BUILDINGS SET FORTH BY THE UNITED STATES GREEN BUILDING COUNCIL OR OTHER SIMILAR CRITERIA.

(2) THE REGULATIONS ADOPTED UNDER THIS SUBSECTION SHALL PROVIDE THAT THE ENERGY USE SHALL BE NO MORE THAN 65% FOR NEW CONSTRUCTION OF A BASE BUILDING, OR 75% IN THE CASE OF REHABILITATION OF A BASE BUILDING, OF THE ENERGY USE ATTRIBUTABLE TO A REFERENCE BUILDING WHICH MEETS THE REQUIREMENTS OF APPLICABLE ENERGY EFFICIENCY STANDARDS.

(G) (I) ENERGY USE SHALL BE NO MORE THAN THE APPLICABLE PERCENTAGE OF THE USE PERMITTED UNDER APPLICABLE ENERGY EFFICIENCY STANDARDS AS SPECIFIED FOR NEW CONSTRUCTION OR FOR REHABILITATION OF A BASE BUILDING IN REGULATIONS ADOPTED BY THE ADMINISTRATION UNDER SUBSECTION (L) OF THIS SECTION.

(H) ALL APPLIANCES AND ANY HEATING, COOLING, AND WATER HEATING EQUIPMENT USED IN THE BASE BUILDING SHALL MEET APPLICABLE ENERGY EFFICIENCY STANDARDS AS SPECIFIED IN REGULATIONS ADOPTED BY THE ADMINISTRATION UNDER SUBSECTION (L) OF THIS SECTION.

(2) (I) THE BASE BUILDING SHALL COMPLY WITH ALL APPLICABLE ZONING, LAND USE, AND EROSION CONTROL REQUIREMENTS, STORMWATER MANAGEMENT ORDINANCES, BUILDING CODE REQUIREMENTS, AND ENVIRONMENTAL REGULATIONS.

(H) FOR THE REHABILITATION OF AN EXISTING BUILDING, ALL EXISTING ENVIRONMENTAL HAZARDS SHALL BE IDENTIFIED AND MANAGED IN ACCORDANCE WITH APPLICABLE LAWS, REGULATIONS, AND INDUSTRY GUIDELINES.