

~~(6) (I) A LICENSED ENGINEER, CERTIFIED INDUSTRIAL HYGIENIST, OR OTHER LICENSED OR CERTIFIED PROFESSIONAL APPROVED BY THE SECRETARY OF THE ENVIRONMENT, SHALL CONDUCT INDOOR AIR QUALITY TESTING WITH RESPECT TO THE TENANT SPACE IMMEDIATELY FOLLOWING OCCUPANCY, AND ON AN ANNUAL BASIS, SHALL MONITOR SUPPLY AND RETURN AIR AND AMBIENT AIR FOR CARBON MONOXIDE, CARBON DIOXIDE, TOTAL VOLATILE ORGANIC COMPOUNDS, RADON, AND PARTICULATE MATTER.~~

~~(H) AFTER RADON MEASUREMENTS HAVE BEEN FOUND TO BE SATISFACTORY, SUBSEQUENT ANNUAL TESTING FOR RADON IS NOT REQUIRED UNDER THIS PARAGRAPH.~~

~~(7) ALL PLUMBING FIXTURES IN THE TENANT SPACE SHALL MEET THE PLUMBING FIXTURE REQUIREMENTS OF THE FEDERAL ENERGY POLICY ACT OF 1992 OR ANY SUCCESSOR PROVISION IN EFFECT AT THE TIME THE IMPROVEMENTS WITH RESPECT TO WHICH A TAX CREDIT IS CLAIMED ARE PLACED IN SERVICE.~~

~~(8) ALL NEWLY PURCHASED BUILDING MATERIALS, FINISHES, AND FURNISHINGS USED IN THE TENANT SPACE THAT ARE SUBJECT TO THE REGULATIONS ADOPTED BY THE DEPARTMENT OF THE ENVIRONMENT, IN CONSULTATION WITH THE ADMINISTRATION AND THE DEPARTMENT OF NATURAL RESOURCES, UNDER SUBSECTION (L) OF THIS SECTION, SHALL MEET THE STANDARDS ESTABLISHED BY THOSE REGULATIONS IN EFFECT AT THE TIME THE IMPROVEMENTS WITH RESPECT TO WHICH THE CREDIT UNDER THIS SECTION IS CLAIMED IS PLACED IN SERVICE.~~

~~(J) (L) (K)~~ (1) (I) ON APPLICATION BY A TAXPAYER, THE ADMINISTRATION SHALL ISSUE AN INITIAL CREDIT COMPONENT CERTIFICATE IF THE TAXPAYER HAS MADE A SHOWING THAT THE TAXPAYER IS LIKELY WITHIN A REASONABLE TIME TO PLACE IN SERVICE PROPERTY FOR WHICH A CREDIT UNDER THIS SECTION WOULD BE ALLOWED.

(II) THE INITIAL CREDIT COMPONENT CERTIFICATE ISSUED UNDER THIS PARAGRAPH:

1. SHALL STATE THE ~~FIRST~~ EARLIEST TAXABLE YEAR FOR WHICH THE CREDIT MAY BE CLAIMED AND AN EXPIRATION DATE; AND

2. SHALL APPLY ONLY TO PROPERTY PLACED IN SERVICE ON OR BEFORE THE EXPIRATION DATE.

(III) TO AVOID UNWARRANTED HARDSHIP, THE ADMINISTRATION AT ITS DISCRETION MAY EXTEND THE EXPIRATION DATE STATED UNDER AN INITIAL CREDIT COMPONENT CERTIFICATE.

(IV) THE INITIAL CREDIT COMPONENT CERTIFICATE SHALL STATE THE MAXIMUM AMOUNT OF CREDIT COMPONENT ALLOWABLE IN THE AGGREGATE ~~FOR THE 5 TAXABLE YEARS FOR WHICH THE CREDIT COMPONENT IS ALLOWED~~ ALL CREDITS ALLOWED UNDER THIS SECTION.