

~~Article Tax General~~

~~Section 10-710~~

~~Annotated Code of Maryland~~

~~(1997 Replacement Volume and 2003 Supplement)~~

BY adding to

Article - State Government

Section 9-2006

Annotated Code of Maryland

(1999 Replacement Volume and 2003 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

~~Article Tax General~~

~~10-710.~~

~~(a) (1) In this section the following words have the meanings indicated.~~

~~(2) "Photovoltaic property" means solar energy property that uses a solar photovoltaic process to generate electricity and that meets applicable performance and quality standards and certification requirements in effect at the time of acquisition of the property, as specified by the Maryland Energy Administration.~~

~~(3) (i) "Solar energy property" means equipment that uses solar energy:~~

- ~~1. to generate electricity;~~
- ~~2. to heat or cool a structure or provide hot water for use in a structure; or~~
- ~~3. to provide solar process heat.~~

~~(ii) "Solar energy property" does not include a swimming pool, hot tub, or any other energy storage medium that has a function other than storage.~~

~~(4) "Solar water heating property" means solar energy property that:~~

~~(i) when installed in connection with a structure, uses solar energy for the purpose of providing hot water for use within the structure; and~~

~~(ii) meets applicable performance and quality standards and certification requirements in effect at the time of acquisition of the property, as specified by the Maryland Energy Administration.~~

~~(b) An individual or a corporation may claim a credit against the State income tax for a taxable year as provided in this section for the costs of solar water heating property or photovoltaic property placed in service during the taxable year.~~