

Amendments to Senate Bill No. 282
3rd Reading Copy

Requested by Representative Brian Hoven

For the House Taxation Committee

Prepared by Megan Moore
April 12, 2013 (3:55pm)

1. Title, page 1, line 21.
Strike: "15-32-104,"
Following: "15-32-106,"
Insert: "15-32-201,"
2. Title, page 1, line 26.
Strike: "15-30-2319,"
3. Title, page 1, line 28.
Strike: "15-32-109,"
4. Title, page 1, line 29.
Strike: "15-32-201," through "15-32-203,"
5. Page 41, line 4 through line 7.
Strike: section 32 in its entirety
Renumber: subsequent sections
6. Page 41, line 11.
Following: "~~15-32-109.~~"
Insert: "The department shall provide forms on which a taxpayer may apply for a credit under 15-32-109."
7. Page 41, line 12.
Following: "credit"
Insert: "or credit"
Following: "~~15-32-109~~"
Insert: "or 15-32-109"
8. Page 41, line 14.
Following: "credit"
Insert: "or credit"
Following: "generation"
Insert: "or energy conservation"
9. Page 41, line 15 through line 17.
Strike: "The" on line 15 through "days." on line 17
10. Page 41, line 17.
Following: "credit"

Insert: "or credit"

11. Page 41.

Following: line 18

Insert: "**Section 33.** Section 15-32-201, MCA, is amended to read:

"**15-32-201. Amount of credit -- to whom available.** (1) A resident individual taxpayer who completes installation of an energy system using a recognized nonfossil form of energy generation, as defined in 15-32-102, to provide heat for the taxpayer's principal dwelling is allowed to claim a tax credit in an amount equal to the cost of the system, including installation costs, less grants received, not to exceed \$500, against the income tax liability imposed against the taxpayer pursuant to chapter 30.

(2) A resident individual taxpayer who completes installation of an energy system using a low-emission wood or biomass combustion device, as defined in 15-32-102, to provide heat for the taxpayer's principal dwelling is allowed to claim a tax credit in an amount equal to the cost of the system, including the installation costs, not to exceed \$500, against the income tax liability imposed against the taxpayer pursuant to Title 15, chapter 30.

(3) In determining whether an energy system is eligible for a tax credit under this part, the department may refer a credit involving an energy system using a recognized nonfossil form of energy generation or a low-emission wood or biomass combustion device to the department of environmental quality for its advice, and the department of environmental quality shall respond within 60 days."

{Internal References to 15-32-201: None.}"

Renumber: subsequent sections

12. Page 80, line 26.

Strike: line 26

13. Page 81, line 14.

Strike: line 14

14. Page 81, line 16 through line 18.

Strike: line 16 through line 18

- END -

Explanation - This amendment restores the energy conservation and alternative energy system tax credits and includes language specifying DOR can get advice from DEQ on eligibility for these credits.