

ALTERNATIVE ENERGY SYSTEMS CREDIT

USAGE BY TYPE OF ENERGY SYSTEM

The alternative energy systems credit is available to taxpayers who install an energy system using a recognized nonfossil form of energy generation or a using a low-emission wood or biomass combustion device.

During the evaluation of the alternative energy systems credit, the Revenue Interim Committee requested data on usage of the credit by energy system type. The following table shows usage by energy system type dating back to 2012. Prior to 2012, tax forms did not include separate line items for claiming the credit for the different energy system types.

In all years except 2013 and 2014, taxpayers claimed more credits for nonfossil systems than for combustion devices. This holds true when measuring the number of returns claiming the credits and the dollar amounts claimed.

USAGE OF ALTERNATIVE ENERGY SYSTEMS CREDIT BY SYSTEM TYPE, 2014-2018

Year	Nonfossil System				Combustion Device				Total	
	Returns		Dollars		Returns		Dollars		Returns	Dollars
	#	%	\$	%	#	%	\$	%		
2012*	626	53%	\$347,322	54%	556	47%	\$294,966	46%	1,182	\$642,288
2013*	475	41%	\$256,765	41%	684	59%	\$372,842	59%	1,159	\$629,607
2014*	525	48%	\$298,795	48%	579	52%	\$319,154	52%	1,104	\$617,949
2015*	588	57%	\$258,247	57%	436	43%	\$195,343	43%	1,024	\$453,590
2016*	654	56%	\$372,227	56%	510	44%	\$296,315	44%	1,164	\$668,542
2017^	634	61%	\$267,593	59%	398	39%	\$184,145	41%	1,032	\$451,738
2018^	560	61%	\$319,261	63%	352	39%	\$188,577	37%	912	\$507,838

*30% federal credit for solar, wind, geothermal, and fuel cells; fuel cells maximum credit \$500

^30% federal credit for solar