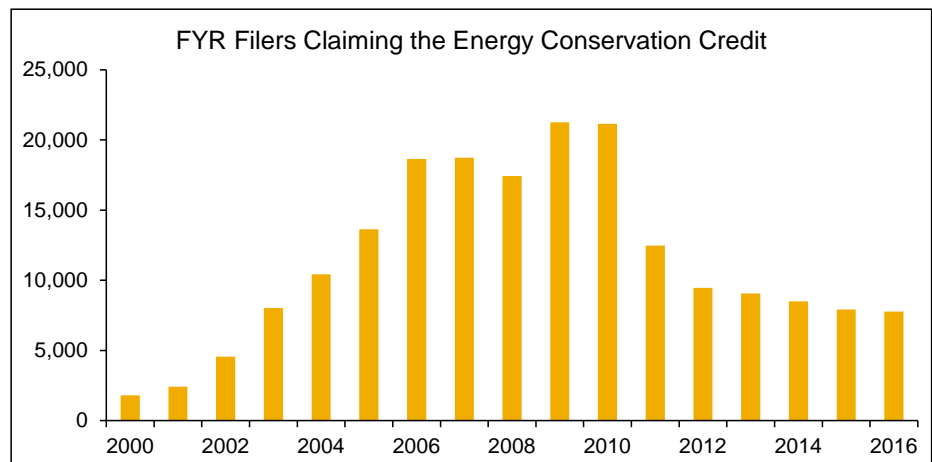
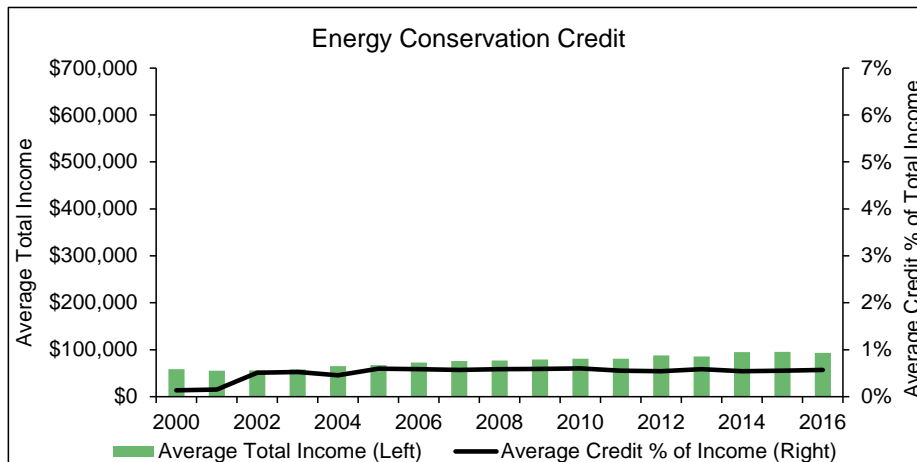


Energy Conservation Credit: [15-30-2319, MCA](#) and [15-32-109, MCA](#)

Individual resident taxpayers are allowed a credit for 25% of the costs of investments in a building made to conserve energy. The maximum credit is \$500 per taxpayer.



In 2016, 7,783 full year resident taxpayers claimed this credit for a total credit amount of \$4.1 million and an average credit amount of \$532. The first chart above indicates that the average total income of filers who claim this credit is under \$100,000 and the credit accounts for less than 1% of total income.