

HOUSE BILL No. 4231

February 10, 2009, Introduced by Reps. Scripps, Melton, Smith, Warren and Byrnes and referred to the Committee on Energy and Technology.

A bill to amend 1967 PA 281, entitled "Income tax act of 1967," (MCL 206.1 to 206.532) by adding section 278.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 278. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2008, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS
3 ACT EQUAL TO 50% OF THE TOTAL AMOUNT PAID TO PURCHASE AND INSTALL A
4 PHOTOVOLTAIC SYSTEM OR TO RETROFIT FOR A PHOTOVOLTAIC SYSTEM IN A
5 RESIDENTIAL STRUCTURE OWNED BY THE TAXPAYER.

6 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
7 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT
8 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE
9 REFUNDED TO THE TAXPAYER.

10 (3) AS USED IN THIS SECTION:

1 (A) "PHOTOVOLTAIC CELL" MEANS AN INTEGRATED DEVICE CONSISTING
2 OF LAYERS OF SEMICONDUCTOR MATERIALS AND ELECTRIC CONTACTS CAPABLE
3 OF CONVERTING INCIDENT LIGHT DIRECTLY INTO ELECTRICITY.

4 (B) "PHOTOVOLTAIC MODULE" MEANS AN ASSEMBLY OF INTERCONNECTED
5 PHOTOVOLTAIC CELLS.

6 (C) "PHOTOVOLTAIC SYSTEM" MEANS A SOLAR ENERGY DEVICE COMPOSED
7 OF 1 OR MORE PHOTOVOLTAIC CELLS OR PHOTOVOLTAIC MODULES, AN
8 INVERTER OR OTHER POWER CONDITIONING UNIT DESIGNED TO DELIVER POWER
9 OF A SELECTED CURRENT AND VOLTAGE, WIRES, AND OTHER ELECTRICAL
10 CONNECTORS IN ORDER TO GENERATE ELECTRICITY, HEAT OR COOL A
11 RESIDENTIAL STRUCTURE, PROVIDE HOT WATER FOR USE IN A RESIDENTIAL
12 STRUCTURE, OR PROVIDE SOLAR PROCESS HEAT. BATTERIES FOR POWER
13 STORAGE MAY ALSO BE INCLUDED IN A PHOTOVOLTAIC SYSTEM.