



Michigan Energy Efficiency / Renewable Energy Tax Credit Legislation

- 2008 legislation - SB 1048
- SB 1048 signed into law: Public Act 287 of 2008
<http://legislature.mi.gov/documents/2007-2008/publicact/pdf/2008-PA-0287.pdf>
- Tax credit eligibility: single earner cap: \$37,500, husband & wife joint earners: \$75,000
- Single earner tax credit: \$75.00 or 10% of amount paid for the following improvements: insulation, furnaces, water heaters, windows, refrigerators/clothes washers/dishwashers
- Husband & wife joint earners: \$150.00 or 10% for same improvements
- Check with your tax preparer
- The credit only applies to equipment purchased after December 31, 2008 and before January 1, 2012. In order to claim a credit, tax payers must complete Form 4764 (click [here](#) to view 2010 Form 4764)

Federal Energy Efficiency / Renewable Energy Tax Credit Legislation

- Updated to reflect American Recovery and Reinvestment Act of 2009
- Check these websites for updates and details:
http://www.energystar.gov/index.cfm?c=products.pr_tax_credits
<http://www.energytaxincentives.org/>
http://www.dsireusa.org/library/includes/incentive2.cfm?Incentive_Code=US37F&State=federal¤tpageid=1&ee=1&re=1

http://www.dsireusa.org/library/includes/incentive2.cfm?Incentive_Code=US43F&State=federal¤tpageid=1&ee=1&re=1

- Home shell improvements tax incentives - including insulation, windows, sealing – have been extended for 2011 with some modifications, and reductions in the cap to \$500 per home, and 10% of installed cost for qualifying equipment
- Geothermal heat pumps credit of 30% of cost
- Residential small wind credit of 30% of system costs
- Residential solar photovoltaic and water heater systems credit of 30% of cost
- Caps for on-site renewables have been abolished; caps for home improvements are \$500 per home, and 10% of installed cost.

Michigan Renewable Energy / Net Metering

- 2008 legislation – SB 213
- Signed into law, Public Act 295 of 2008
<http://legislature.mi.gov/documents/2007-2008/publicact/pdf/2008-PA-0295.pdf>
- True net metering, 20 kW, retail rate
- Modified – up to 150 kW, pay interconnection costs, generation rate
- Methane digester – up to 550 kW, also pay standby costs, think “dairy farm”

This is a general reference to recently passed state and federal legislation. Please check the associated websites for more detailed information.