



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

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>
- Home improvements, such as ENERGY STAR windows and doors, efficient insulation or roofing, credit of 30% of system costs with cap increased from \$500 to \$1500
- Credit caps for on-site renewables have been abolished
 - 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

Federal Incentives for Commercial Buildings

- Commercial Buildings Property Tax Exemption
http://energytaxincentives.org/business/commercial_buildings.php
 - tax deduction of up to \$1.80 per square foot is available for new or existing energy efficient commercial buildings
- Commercial buildings can be eligible for on-site renewables tax credits
<http://energytaxincentives.org/business/renewables.php>

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”

Utility Providers Rebate Programs

- PA 295 - Energy Optimization Plans mandated for state utilities
<http://www.legislature.mi.gov/documents/2007-2008/publicact/pdf/2008-PA-0295.pdf>
- DTE Energy Rebate Program: www.yourenergysavings.com
- Consumers Energy Rebate Program: www.consumersenergy.com
- Utility Companies Participating with MCAAA <http://www.encyclopedia.com>
- Municipal and Co-op Programs <http://michigan-energy.org/>

Michigan Appliance Rebate Trade-Up Program

- Visit www.MIrebates.com for energy-efficient refrigerator, dishwasher, and clothes washer purchases.
- Visit www.michrebate.com for energy-efficient furnace and hot water heater purchases.
- More information available at www.michigan.gov/energyoffice.

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