

# HB 4079A and Potential Amendments

Bill Section	Statutory Change	Tax Credit
1	Clarify use of the term "award"	
2	Allow credit to be auctioned after the tax year, but before 4/15 of next year	
3	Confirm language allows for partial credit and partial appropriation	Renewables
Amend	State that once credits have been sold, they may not be revoked	
4	Limit jobs data requirement to direct jobs only	
5	<i>Applicability for Sections 1-4</i>	
6	Add five-year credit language for consistency	
7	"Transportation project" is used as both entity and project	
Amend	Delete Section 7(3)(b)	
8	Specify that reduced use/purchase of energy means petroleum energy	
8	Limit jobs data requirement to direct jobs only (pre-cert)	
8	Move expiration date of 7-1-14 to Section 16	Transportation
9	Allow an A-133 audit to be used for final certification of costs	
9	Limit jobs data requirement to direct jobs only (final cert)	
10	DOE authority to manage cap - proportional reduction	
Amend	Prioritize Alternative Fuel Vehicle Infrastructure	
Amend	Limit share received by any one entity to _%	
11	<i>Applicability for Sections 6-10</i>	
12	Clarify that the sum of the credit allowed plus any federal credit may not exceed the cost of the project, as opposed to the cost to the taxpayer	
13	Clarify that the relevant date the device was purchased refers to the purchase by either the homeowner or third-party installer	Residential
13	Third-party installers allowed to "reserve" tax credits	
14	<i>Applicability for Sections 12-13</i>	
15	Grant DOE authority to limit "double dipping" for oilseed processors	Biomass
Amend	" A credit under this section may only be claimed once for each unit of biomass"	
16	Relocated expiration date of 7-1-14	
Amend	Add "that remains outstanding as of 7-1-11" and clarify not applicable to manufacturing	BETC
17	Modify transferee language (315.341) to be consistent with HB 3606	
18	Modify transferee language (285C.557) to be consistent with HB 3606	
Amend	Change DOE reference to OBDD	Manufacturing
19	<i>Applicability for Sections 15-18</i>	
20	Limit potential tax credits to a total of \$20M per tax year	
Amend	Delete Section 20	Biomass
21	Limit jobs data requirement to direct jobs only (pre-cert)	
21	Move expiration date of 7-1-14 to Section 16	
22	Limit jobs data requirement to direct jobs only (final cert)	Conservation
23	<i>Applicability for Sections 21-22</i>	
24-25	Adds credits to the transparency website	
Amend	For RETC, restrict to at least \$2,000 and tax year 2012+	
Amend	For Renewable, change to grant recipients	
26	<i>Effective date for the bill</i>	