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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

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#### DIGEST

Present law grants an income tax credit for 50% of up to \$25,000 of the cost of purchase and installation of a wind energy system or solar energy system, or both, by a taxpayer at his residence, by the owner of a residential rental apartment project, or by a taxpayer who purchases and installs such a system in a residence or a residential rental apartment project.

Proposed law allows only one solar energy system for each residence or for each dwelling unit in a residential rental apartment project.

Applicable to purchases and installations of solar energy systems occurring on and after the effective date of DOR's regulations providing for a similar limit on the solar energy systems tax credit.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:6030(A))