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## DIGEST

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HB 507 Original

2015 Regular Session

Ortego

**Abstract:** Deletes requirement that "residence" means single-family detached dwelling and instead defines "residence" to mean a dwelling under the scope of the International Residential Code. Changes references of "homes" to "dwellings".

Present law provides an income tax credit for the cost of purchase and installation of certain solar systems at a single-family residence located in the state.

Proposed law deletes the requirement that the residence be a single-family residence.

Present law defines "residence" as a single-family detached dwelling.

Proposed law changes the definition of "residence" to a dwelling under the scope of the International Residential Code.

Present law refers to systems on an existing home or newly constructed home. Defines "home" as a single-family dwelling.

Proposed law changes "home" to "dwelling". Defines "dwelling" as a dwelling under the scope of the International Residential Code.

(Amends R.S. 47:6030(A)(1), (B)(1), (C)(2) and (3), and (D)(2)(a))