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NOV 18 82 006131

Title 105 STATE ENERGY OFFICE

Chapter 6 - PASSIVE SOLAR CREDITS FOR BUILDERS

001 A builder of a new residential unit in this state which incorporates a passive solar energy system shall be allowed, as a credit to be applied against such builder's income tax liability, a credit in an amount determined pursuant to the Solar Construction Tax Credit Table. (Appendix II).

002 The amount of the credit allowed by 001 of this chapter shall not exceed two thousand dollars per system.

003 Any credit balance may be carried over and applied against the builder's income tax liability for the two years immediately succeeding the year in which the credit was earned. The credit allowed by this section shall not exceed the builder's income tax liability for the taxable year.

004 If two or more builders have a proprietary interest in a residential unit, the credit allowable under this chapter shall be apportioned to each builder on the basis of his or her ownership interest in the residential unit.

005 The individual income tax credit and the Passive Solar Credit For Builders cannot be claimed for the same passive solar installation. The purchaser of a new passive solar home may claim the individual income tax credits, only if the builder has not previously claimed the Passive Solar Credit For Builders on the same house, and the builder waives his right to claim the Passive Solar Credit For Builders on that house.

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NOV 18 82 0:06 1 32

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006.06 Multiply the habitable floor space by the resulting insulation factor rounding to the nearest thousand. The resulting value is the Heating Load.

006.07 Determine the amount of solar collection area (SCA) on the residential unit.

006.08 Use the Solar Construction Tax Credit Table (Appendix II) to determine the allowable income tax credit, based on the building's heating load and SCA as calculated above.

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Appendix I : Table of Insulation Factors

RR/RW/G	SSOS	SSOB	SPEN	TSOS	SSWB	TSOB	SPLV	ESOU
30/14/2	3.61	3.09	3.86	4.19	3.53	4.00	3.72	2.08
30/14/3	3.18	2.80	3.57	3.60	3.16	3.52	3.37	1.95
38/14/2	3.42	3.00	3.77	4.10	3.44	3.93	3.60	1.90
38/14/3	3.00	2.70	3.48	3.51	3.07	3.45	3.25	1.77
38/19/2	3.04	2.74	3.51	3.57	3.11	3.51	3.29	1.78
38/19/3	2.62	2.44	3.22	2.99	2.73	3.03	2.94	1.65
45/14/2	3.31	2.94	3.72	4.04	3.38	3.90	3.52	1.79
45/14/3	2.89	2.65	3.42	3.46	3.01	3.42	3.18	1.66
45/19/2	2.93	2.68	3.46	3.52	3.05	3.47	3.21	1.67
45/19/3	2.51	2.39	3.16	2.93	2.68	2.99	2.87	1.54
45/25/2	2.68	2.51	3.28	3.17	2.83	3.18	3.01	1.59
45/25/3	2.25	2.21	2.99	2.58	2.45	2.70	2.66	1.46
60/19/2	2.79	2.61	3.38	3.45	2.98	3.42	3.12	1.53
60/19/3	2.36	2.31	3.09	2.86	2.60	2.94	2.77	1.39
60/25/2	2.53	2.43	3.21	3.10	2.75	3.13	2.91	1.45
60/25/3	2.10	2.14	2.91	2.51	2.38	2.65	2.56	1.31

NOTES: RR=CEILING INSULATION R-VALUE
RW=WALL INSULATION R-VALUE
G=NUMBER OF PANES OF GLASS

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NOV 18 82 006133

Appendix II: Solar Construction Tax Credit (dollars)

ft^2 SCA	Heat Load (Habitable Area X Insulation Factor)													
	2000	3000	4000	5000	6000	7000	8000	9000	10000	11000	12000	13000	14000	15000
30	840	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1200	600	-	-	-	-	-	-	-	-	-	-	-	-
50	1500	960	480	-	-	-	-	-	-	-	-	-	-	-
60	1800	1200	840	420	-	-	-	-	-	-	-	-	-	-
70	1980	1440	1020	660	360	-	-	-	-	-	-	-	-	-
80	2000	1620	1200	900	600	300	-	-	-	-	-	-	-	-
90	2000	1800	1380	1080	840	540	240	-	-	-	-	-	-	-
100	2000	1920	1500	1200	960	720	480	240	-	-	-	-	-	-
110	2000	2000	1680	1320	1140	900	660	420	240	-	-	-	-	-
120	2000	2000	1800	1500	1200	1020	840	600	420	180	-	-	-	-
130	2000	2000	1920	1620	1320	1140	960	720	540	360	180	-	-	-
140	2000	2000	1980	1740	1440	1200	1020	840	660	540	360	180	-	-
150	2000	2000	2000	1800	1500	1320	1140	960	840	660	480	300	120	-
160	2000	2000	2000	1860	1620	1440	1200	1080	900	780	600	420	300	120
170	2000	2000	2000	1920	1740	1500	1260	1140	1020	840	720	540	420	240
180	2000	2000	2000	2000	1800	1620	1380	1200	1080	960	840	660	540	420
190	2000	2000	2000	2000	1860	1680	1440	1260	1140	1020	900	780	660	540
200	2000	2000	2000	2000	1920	1740	1500	1320	1200	1080	960	840	720	600
210	2000	2000	2000	2000	1980	1800	1620	1440	1260	1140	1020	960	840	660
220	2000	2000	2000	2000	2000	1860	1680	1500	1320	1200	1140	960	900	780
230	2000	2000	2000	2000	2000	1920	1740	1560	1440	1260	1140	1080	960	840
240	2000	2000	2000	2000	2000	1920	1800	1620	1500	1320	1200	1140	1020	900
250	2000	2000	2000	2000	2000	1980	1800	1680	1500	1380	1260	1140	1080	960
260	2000	2000	2000	2000	2000	2000	1920	1740	1620	1440	1320	1200	1140	1020
270	2000	2000	2000	2000	2000	2000	1920	1800	1620	1500	1380	1260	1200	1080
280	2000	2000	2000	2000	2000	2000	1980	1800	1740	1560	1440	1320	1200	1140
290	2000	2000	2000	2000	2000	2000	2000	1860	1740	1620	1500	1380	1260	1200
300	2000	2000	2000	2000	2000	2000	2000	1920	1800	1680	1500	1440	1320	1200
310	2000	2000	2000	2000	2000	2000	2000	1920	1800	1740	1620	1500	1320	1260
320	2000	2000	2000	2000	2000	2000	2000	1980	1860	1740	1620	1500	1440	1320
330	2000	2000	2000	2000	2000	2000	2000	2000	1920	1800	1680	1560	1440	1320
340	2000	2000	2000	2000	2000	2000	2000	2000	1920	1800	1740	1620	1500	1380
350	2000	2000	2000	2000	2000	2000	2000	2000	1980	1860	1740	1620	1500	1440
360	2000	2000	2000	2000	2000	2000	2000	2000	2000	1920	1800	1680	1620	1500
370	2000	2000	2000	2000	2000	2000	2000	2000	2000	1920	1800	1740	1620	1500
380	2000	2000	2000	2000	2000	2000	2000	2000	2000	1980	1860	1740	1680	1560
390	2000	2000	2000	2000	2000	2000	2000	2000	2000	1980	1920	1800	1740	1620
400	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	1920	1800	1740	1620

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