

## State Incentives

### Off-grid eligibility

#### *Arizona:*

APS Renewable Incentive Program

Off-grid wind systems (residential and non-residential):\$2.00/W up to 50% of the system cost or \$75,000; non-residential systems may opt for the PBI

#### *Delaware:*

Under the investor-owned program, 40% of rebate funding is available for residential customers and 60% of funding is available for non-residential customers, including energy efficiency education programs. The total of all grants shall not exceed 65% of the total annual revenue collected for the Green Energy Fund. For customers of Delmarva Power, the maximum individual grant amount is 50% of installation costs for photovoltaic (PV), solar water heating, fuel cells, and wind turbine systems, with the following caps:

Small Wind Turbines – Residential, \$22,500; non-residential, \$100,000

### State Tax Credits:

#### *Arizona:*

The credit is allowed against the taxpayer's personal income tax in the amount of 25% of the cost of a solar or wind energy device, with a \$1,000 maximum allowable limit, regardless of the number of energy devices installed.

#### *Hawaii:*

For wind powered energy systems the maximum allowable credits are as follows:

Single family residential property is eligible for a credit of 20% of the actual cost or \$1,500, whichever is less;

Multi-family residential property is eligible for a credit of 20% of the actual cost or \$200 per unit, whichever is less; and

Commercial property is eligible for a credit of 20% of the actual cost or \$500,000, whichever is less.

#### *Idaho:*

This statute allows taxpayers an income tax deduction of 40% of the cost of a solar, wind, geothermal, and certain biomass\* energy devices used for heating or electricity generation. Taxpayers can apply this 40% deduction in the year in which the system is installed and can also deduct 20% of the cost each year for three years thereafter. The maximum deduction in any one year is \$5,000. The total maximum deduction is \$20,000.

#### *Massachusetts:*

15% credit -- up to \$1,000 -- against the state income tax

#### *North Carolina:*

tax credit equal to 35% of the cost of eligible renewable energy property constructed, purchased or leased by a taxpayer and placed into service in North Carolina during the taxable year. Max \$10,500

*Oregon:*

Wind Turbine Systems that produce electricity are eligible for a credit equal to the lesser of \$2 per kWh produced during its first year, or \$6,000.

*Rhode Island:*

tax credit is equal to 25% of the system cost; up to \$15,000

*Utah:*

The individual income tax credit for residential systems is 25% of the reasonable installed system costs up to a maximum credit of \$2,000 per residential unit