



### **Michigan Energy Efficiency / Renewable Energy Tax Credit Legislation**

- 2008 legislation - SB 1048
- SB 1048 signed into law: Public Act 287 of 2008  
<http://legislature.mi.gov/documents/2007-2008/publicact/pdf/2008-PA-0287.pdf>
- Tax credit eligibility: single earner cap: \$37,500, husband & wife joint earners: \$75,000
- Single earner tax credit: \$75.00 or 10% of amount paid for the following improvements: insulation, furnaces, water heaters, windows, refrigerators/clothes washers/dishwashers
- Husband & wife joint earners: \$150.00 or 10% for same improvements
- Check with your tax preparer

### **Federal Energy Efficiency / Renewable Energy Tax Credit Legislation**

- Updated to reflect American Recovery and Reinvestment Act of 2009
- Check these websites for updates and details:  
[http://www.energystar.gov/index.cfm?c=products.pr\\_tax\\_credits](http://www.energystar.gov/index.cfm?c=products.pr_tax_credits)  
<http://www.energytaxincentives.org/>  
<http://www.dsireusa.org>
- Home improvements, such as ENERGY STAR windows and doors, efficient insulation or roofing, credit of 30% of system costs with cap increased from \$500 to \$1500
- Credit caps for on-site renewables have been abolished
  - Geothermal heat pumps credit of 30% of cost
  - Residential small wind credit of 30% of system costs
  - Residential solar photovoltaic and water heater systems credit of 30% of cost

## **Federal Incentives for Commercial Buildings**

- Commercial Buildings Property Tax Exemption  
[http://energytaxincentives.org/business/commercial\\_buildings.php](http://energytaxincentives.org/business/commercial_buildings.php)
  - tax deduction of up to \$1.80 per square foot is available for new or existing energy efficient commercial buildings
- Commercial buildings can be eligible for on-site renewables tax credits  
<http://energytaxincentives.org/business/renewables.php>

## **Michigan Renewable Energy / Net Metering**

- 2008 legislation – SB 213
- Signed into law, Public Act 295 of 2008 <http://legislature.mi.gov/documents/2007-2008/publicact/pdf/2008-PA-0295.pdf>
- True net metering, 20 kW, retail rate
- Modified – up to 150 kW, pay interconnection costs, generation rate
- Methane digester – up to 550 kW, also pay standby costs, think “dairy farm”

## **Utility Providers Rebate Programs**

- PA 295 - Energy Optimization Plans mandated for state utilities  
<http://www.legislature.mi.gov/documents/2007-2008/publicact/pdf/2008-PA-0295.pdf>
- DTE Energy Rebate Program: [www.yourenergysavings.com](http://www.yourenergysavings.com)
- Consumers Energy Rebate Program: [www.consumersenergy.com](http://www.consumersenergy.com)
- Utility Companies Participating with MCAAA <http://www.encyclopedia.com>
- Municipal and Co-op Programs <http://michigan-energy.org/>

## **Michigan Appliance Rebate Trade-Up Program**

- Visit [www.MIrebates.com](http://www.MIrebates.com) for energy-efficient refrigerator, dishwasher, and clothes washer purchases.
- Visit [www.michrebate.com](http://www.michrebate.com) for energy-efficient furnace and hot water heater purchases.
- More information available at [www.michigan.gov/energyoffice](http://www.michigan.gov/energyoffice).

This is a general reference to recently passed state and federal legislation.  
Please check the associated websites for more information.