



Revenue Information Bulletin No. 07-025
September 13, 2007
Individual Income and Corporation Income and Franchise Tax

Effective Date of the Wind Energy System or Solar Energy System Tax Credit

Act 371 of the 2007 Regular Session of the Louisiana Legislature enacted the wind or solar energy systems tax credit. Beginning January 1, 2008, taxpayers will receive a credit for the cost of purchase and installation of a wind energy system or solar energy system, or both, by a resident individual at his residence located in this state or by the owner of a residential rental apartment project. In order for costs associated with the purchase and installation of a wind or solar energy system to qualify for this credit, the expenditure must be made on or after January 1, 2008. An Emergency Rule concerning the administration of this credit will be published in the September 2007 edition of the Louisiana Register.

Interested parties should contact Taxpayer Services at (225) 219-0067.

Cynthia Bridges
Secretary

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