

**30-Day Amendments to Senate S6259-A; Assembly A9059-A
(REV Article VII Bill)**

Part H, relating to expanding the sales tax exemption for solar energy systems equipment and expanding the income tax credit for such systems, is amended to:

- Change the percentage limitation of costs qualifying for the income tax credit to apply to total costs over the term of the lease instead of costs paid in any year.
- Change the effective date for the income tax credit so that taxpayers may claim the credit in three consecutive taxable years but that no credit will be allowed where the written lease agreement is entered into on or after January 1, 2015.