Tax breaks are

In 1979, Gov. William Milliken signed into law a bill (P.A. 605 of 1978) offering an income tax credit for the installation of solar, wind, or water energy conversion de-

In compliance with the law, the Michigan Department of Commerce/Energy Administration has prepared rules defining the eligibility criteria.

1. What is the tax program?
The program is the result of a new Michigan law that offers state income tax credits to individuals who install solar, wind or water energy conversion systems on their residential properties.

2. How does the tax program work?

Michigan property owners will be able to claim a credit against their taxes for a percentage of the costs for the construction, equipment and installation of a solar, wind or water energy conversion device installed in a residence. For example, if a taxpayer owes \$2,500 in income tax and is eligible for owes \$2,300 solar, wind or water energy conversion device tax credit, only \$1,000 in taxes must be paid. Or, if a taxpayer owes \$1,000 in income taxes and is eligible for a solar, wind or water energy conversion device tax credit of \$1,500?, he or she will receibe a \$500 state income tax rebate.

3. What types of solar, wind, or water energy conversion devices qualify?

The law defines an eligible solar, wind or water energy conversion device as mechanism or series of mechanisms designed primarily to collect, convert, transfer or store for future use solar, wind or

water energy for the purpose of heating, cooling, or electric supply . . ." It would exclude "those parts of a heating cooling or electric supply systems that would be required regardless of the energy source being utilized."

Eligible systems include, but are not limited to, active and passive solar, wind, ground water heat pumps, low-head hydro and photovoltaic energy systems.

4. Does the law address wood energy conversion systems?

Fireplaces, stoves and wood-assisted furnaces are not eligible under the law. However, they are elgible if they provide backup heat for a solar, wind or water energy conversion system.

5. How much is the individual tax credit? For certified solar, wind or water energy conversion systems, the credit will apply to systems installed between Jan. 1, 1979, and Dec. 31, 1983. The percentage of the costs

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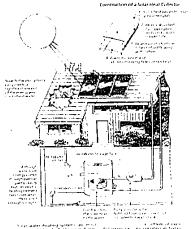
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