
RENEWABLE ENERGY DEVELOPMENT

STATE TAX POLICIES AND INCENTIVES IMPACTING RENEWABLE ENERGY DEVELOPMENT

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Tribal Governments are eligible for the following:

- Small-Scale Energy Loan Program
- Community Renewable Energy Feasibility Fund Program
- Central Electric Cooperative Non-Residential Lighting Rebate

**State Taxes that
Impact
Development**

Property Tax as Percent of Income

3.21 percent

Personal Income Tax

- 5 percent for \$0 to \$3,100
- 7 percent for \$3,100 to \$7,750
- 9 percent for \$7,750 to \$125,000
- 10.8 percent for \$125,000 to \$250,000
- 11 percent for \$250,000+

Corporate Income Tax

- 6.6 percent if less than \$250,000
- 7.6 percent if more than \$250,000

Sales Tax

None.

Unemployment Insurance Tax

2.2 percent to 5.4 percent

Gasoline Tax

31 cents per gallon

Diesel Tax

30.3 cents per gallon



<p>Exemptions for Doing Business in Indian Country</p>	<p>Oregon permits state-tribal agreements (ORS 323.401) (cigarettes) and ORS 323.615 (tobacco).</p>
<p>Tax Incentives</p> <ul style="list-style-type: none"> ➤ Residential Energy Tax Credit (Personal) ➤ Biomass Producer or Collector Tax Credit (Corporate) ➤ Property Tax Exemption 	<p><u>Residential Energy Tax Credit (Personal)</u></p> <p>Homeowners, renters and third-party owners who pay state income taxes can receive personal tax credits for purchasing certain systems. Credits can be carried forward for five years so that the credit is taken no more than 6 years total.</p> <ul style="list-style-type: none"> ➤ <i>Tax Credit Amount:</i> <ul style="list-style-type: none"> ➤ Photovoltaics: \$2.10 per peak watt (W) W-DC at STC ➤ Wind Electric Systems: \$2/kWh produced in first year. Incentive is based on system production and systems must meet minimum production levels, tower height requirements, and other system requirements. ➤ Closed-loop geothermal systems for space or water heating: \$300 to \$900 credit ➤ All other renewable technologies: \$0.60/kWh saved in first year ➤ <i>Maximum Incentive:</i> \$6,000 (\$1,500 per year over four years), up to 50 percent of net cost for PV, fuel cells and wind turbines. Net cost is calculated after state incentives are taken. Maximum of \$1,500 up to 50 percent of installed costs for all other renewable technologies. ➤ <i>Eligible Renewable Technologies:</i> Passive Solar Space Heat, Solar Water Heat, Solar Space Heat, Photovoltaics, Biomass, Fuel Cells, Wind and Geothermal Heat Pumps ➤ <i>Applicable Sector:</i> Residential ➤ <i>Expiration:</i> January 1, 2018 ➤ <i>Authorities:</i> HB 3672 (enacted 2011 and effective January 1, 2012), OAR 330-070-0010 to 330-070-0097 (effective January 1, 2012) and ORS § 469.185 et seq. (2007) <p>For more information visit http://oregon.gov/ENERGY/RESIDENTIAL/residential_energy_tax_credits.shtml.</p> <p><u>Biomass Producer or Collector Tax Credit (Corporate)</u></p> <p>Tax credits for agricultural producers or biomass collectors are available. Production or collection of biomass must take place in and used in the state,</p>



and certain forms of biomass are not eligible. Credit rates are determined by a formula that multiplies the amount of biomass produced or collected by a figure that varies by biomass type.

- *Incentive:* Credit varies by type of biomass
- *Eligible Renewable Technologies:* Biomass, Biodiesel and Anaerobic Digestion
- *Applicable Sectors:* Industrial, Agricultural and Biomass Collector
- *Expiration:* January 1, 2018
- *Authorities:* OAR 330-170-0010 to 330-170-0070 (effective January 1, 2012), and ORS § 469.790 et seq. (2007)

For more information visit

<http://www.oregon.gov/ENERGY/RENEW/Biomass/TaxCdt.shtml>.

Renewable Energy Systems Exemption (Property Tax)

Added value to any property from the installation of qualifying renewable energy systems do not have to be included in property value assessments for property tax purposes. This is for end users—not property owned by anyone involved in the energy industry unless the system is net metered or is intended to offset on-site electricity use.

- *Eligible Renewable Technologies:* Passive Solar Space Heat, Solar Water Heat, Solar Thermal Electric, Solar Space Heat, Solar Thermal Process Heat, Photovoltaics, Wind, Biomass, Landfill Gas, Hydroelectric, Fuel Cells, Geothermal Electric, Geothermal Heat Pumps, Methane Gas, Solar Pool Heating and Geothermal Direct-Use
- *Applicable Sectors:* Commercial, Industrial and Residential
- *Expiration:* July 1, 2012
- *Authority:* ORS § 307.175

For more information visit

<http://egov.oregon.gov/ENERGY/RENEW/Solar/Support.shtml>.

State- Implemented Manufacturing or Business Incentives and Policies

Tax Credit for Renewable Energy Equipment Manufacturers

Oregon offers tax credits for 50 percent of construction costs of a facility that will manufacture renewable energy systems. The credit is taken over five years at 10 percent each year. The credit can also be applied to costs of improving an existing facility that will be used to manufacture renewable energy systems.

- *Incentive:* 50 percent tax credit (10 percent per year for 5 years) up to \$20 million
- *Eligible Renewable Technologies:* Solar Water Heat, Photovoltaics,



<p style="margin: 0;">State-Implemented Financial Incentives and Programs</p> <ul style="list-style-type: none"> ➤ Feasibility Fund (Grants) ➤ Solar Electric Buy-Down ➤ Solar Water Heat Buy-Down ➤ Community Wind Incentive Program ➤ Small Wind Incentive Program ➤ Custom Renewable Energy Projects ➤ GreenStreet Lending ➤ Small-Scale Energy Loans ➤ Pilot Solar Volumetric Incentive Rates & Payment Program 	<p>Solar Space Heat, Solar Pool Heating, Biomass, Wind, Geothermal Heat Pumps, Small Hydroelectric, Tidal Energy and Wave Energy</p> <ul style="list-style-type: none"> ➤ <i>Applicable Sectors:</i> Commercial and Industrial ➤ <i>Expiration:</i> January 1, 2014 ➤ <i>Authorities:</i> ORS 315.341 (2011) and ORS 285C.540 et seq. (2011) <p>For more information visit http://www.oregon4biz.com/The-Oregon-Advantage/Incentives/Business-Energy-Tax-Credit/.</p>
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<p style="margin: 0;">State-Implemented Financial Incentives and Programs</p> <ul style="list-style-type: none"> ➤ Feasibility Fund (Grants) ➤ Solar Electric Buy-Down ➤ Solar Water Heat Buy-Down ➤ Community Wind Incentive Program ➤ Small Wind Incentive Program ➤ Custom Renewable Energy Projects ➤ GreenStreet Lending ➤ Small-Scale Energy Loans ➤ Pilot Solar Volumetric Incentive Rates & Payment Program 	<p><u>Community Renewable Energy Feasibility Fund Program (State Grant Program)</u></p> <p>*Tribal governments are eligible</p> <p>Oregon provides grants for feasibility studies for renewable energy, heat and fuel projects. Although the program is fully subscribed to-date, it will reopen when funds are repaid into the revolving loan fund. Generation projects must be between 25 kW and 10 MW.</p> <ul style="list-style-type: none"> ➤ <i>Incentive Amount:</i> Varies with a maximum of \$50,000 ➤ <i>Eligible Renewable Technologies:</i> Passive Solar Space Heat, Solar Water Heat, Solar Space Heat, Solar Thermal Electric Solar Thermal Process Heat, Photovoltaics, Landfill Gas, Wind, Biomass, Hydroelectric, Geothermal Electric, Geothermal Heat Pumps, Anaerobic Digestion, CHP/Cogeneration, Small Hydroelectric, Tidal Energy, Ethanol, Wave Energy, Methanol, Biodiesel and Geothermal Direct-Use ➤ <i>Applicable Sectors:</i> Tribal Government, State Government, Local Government, Commercial, Nonprofit, Schools and Institutional <p>For more information visit http://www.oregon.gov/ENERGY/RENEW/CREFF.shtml.</p> <p><u>Solar Electric Buy-Down Program (Energy Trust)</u></p> <p>This rebate program is available to Pacific Power and PGE customers who install new PV systems on new or existing homes, commercial and community buildings, farms, and municipal facilities. Program is funded by the Public Benefits Fund.</p> <ul style="list-style-type: none"> ➤ <i>Incentive Amount:</i> Varies based on size and whether the project is a residential, commercial, industrial, third-party, nonprofit or government system. Generally, rebates vary from \$1.00/W DC to \$1.75/W DC. ➤ <i>Maximum Rebate:</i> Varies based on whether it's a residential, commercial, industrial, third-party, nonprofit or government system, and whether it's for Pacific Power or PGE. Overall,
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residential maximums range from \$5,000 to \$10,000 and others range from \$30,000 to \$600,000.

- *Eligible Renewable Technology:* Photovoltaics
- *Applicable Sectors:* Commercial, Residential, Industrial, Nonprofit, Schools, State Government, Local Government, Agricultural and Institutional

Solar Water Heating Buy-Down Program (Energy Trust)

This rebate program offers incentives to Pacific Power, PGE, NW Natural Gas and Cascade Natural Gas customers who install solar water or pool heating systems on their homes, office buildings, and more. The incentive is calculated with a formula based on the estimated annual energy savings. It is paid to the solar contractor and deducted from the customer's final cost. This program is funded by the Public Benefits Fund.

- *Incentive Amount:* Varies by sector, heating fuel, and electric/gas provider
- *Maximum Incentive:* \$1,500 for residential systems and 35 percent of system cost for commercial systems
- *Eligible Renewable Technologies:* Solar Water Heat and Solar Pool Heating
- *Applicable Sectors:* Commercial, Residential, Industrial, State Government, Local Government, Nonprofit, Schools, Agricultural and Institutional

For more information visit

<http://energytrust.org/residential/incentives/solar-water-heating/SolarWater>.

Community Wind Incentive Program (Energy Trust)

This rebate program provides cash incentives for communities, government entities and business land owners to install wind turbine systems up to 20 megawatts (MW) in capacity. Many ownership models are permitted and projects can consist of a small group of turbines or just a single turbine. Program is funded through the Public Benefits Fund.

- *Incentive:* Varies
- *Eligible Renewable Technology:* Wind
- *Applicable Sector:* Commercial, Nonprofit, Local Government, State Government and Agricultural

For more information visit

<http://energytrust.org/business/incentives/other-businesses/equipment-upgrades/WindCommercialScale/WindCommercialScale/>.



Small Wind Incentive Program (Energy Trust)

This state rebate program provides cash incentives for Portland General Electric and Pacific Power customers to install turbines up to 100 kW. Larger systems can be eligible if the manufacturer applies for certification. The site must have at least 10 mile per hour average wind speeds. Certain equipment and installation requirements must be met. This program is funded through the Public Benefits Fund.

- *Incentive:* The lesser of \$4,500 per meter of rotor diameter or \$4,500 per kW-DC of the turbine
- *Maximum Amount:* \$45,000 for residential projects and \$100,000 for commercial projects
- *Eligible Renewable Technology:* Wind
- *Applicable Sectors:* Commercial, Residential, General Public/Consumer, State Government, Local Government and Nonprofits

For more information visit

<http://energytrust.org/residential/incentives/small-wind/WindSmallScale1/>.

Custom Renewable Energy Projects (Energy Trust)

Provides cash incentives and development assistance for projects that are 20 MW or less in capacity. Funding can be used for grant writing, feasibility studies, or technical assistance with design, permitting or utility interconnection. Energy Trust pays up to 50 percent of costs, generally up to \$40,000 for development assistance activities.

- *Eligible Renewable Technologies:* Biomass, Geothermal Electric, Hydroelectric, Wave Energy and Fuel Cells using Renewable Fuels
- *Applicable Sectors:* Commercial, Residential, Industrial, State Government, Local Government, Nonprofit, School and Agriculture

For more information visit <http://energytrust.org/>.

GreenStreet Lending Program

This low-interest loan program is offered to homeowners and small businesses for renewable energy and efficiency investments who are PGE, Pacific Power, NW Natural or Cascade Natural Gas customers. There are no loan fees or closing costs.

Home Equity Loans range from \$5,000 to \$100,000 and carry a fixed interest rate on up to 15-year terms. The Unsecured Home Improvement



Loans range from \$1,000 to \$50,000 and carry fixed interest rates on up to 5-year terms.

Small businesses are eligible for two types of loans as well which range from \$5,000 to \$500,000 and carry variable interest rates.

- *Incentive:* Low-interest loans that vary depending on type of loan
- *Eligible Renewable Technologies:* Solar Water Heat, Photovoltaics and Wind
- *Applicable Sectors:* Commercial, Multi-Family Residential and Residential

For more information visit

<http://www.umpquabank.com/GreenStreet/landing.aspx>.

Small-Scale Energy Loan Program (SELP)

*Tribal governments are eligible

SELP authorizes bonds to help finance small-scale, local energy projects. Bonds are sold on a periodic basis. Low-interest loans are used for projects that save energy, produce from renewable, use recycled materials to create products, use alternative fuels or reduce energy consumption during construction or operations of a facility.

- *Incentive:* Loans typically between \$20,000-\$20 million on terms varying between 5 and 15 years.
- *Eligible Renewable Technologies:* Passive Solar Space Heat, Solar Space Heat, Solar Thermal Process Heat, Solar Water Heat, Photovoltaics, Landfill Gas, Wind, Biomass, Geothermal Electric, Geothermal Heat Pumps, Municipal Solid Waste, Small Hydroelectric, Renewable Fuels, CHP/Cogeneration, Geothermal Direct-Use
- *Applicable Sectors:* Tribal Government, State Government, Local Government, Schools, Nonprofit, Residential, Industrial, Commercial, Federal Government and Rural Electric Cooperative
- *Authorities:* OAR 330-110-0005 et seq. (1980) and ORS § 470.050 et seq. (effective January 1, 2006)

Oregon Pilot Solar Volumetric Incentive Rates & Payments Program

Systems are paid for the kilowatt-hours (kWh) generated over a 15-year period at a rate which is set at the time that the system is enrolled in the program. The costs are recovered in utility rates. Utility-owned systems are not eligible for the incentive. Systems must not exceed 500 kW.

The next round opens on April 2, 2012.



Renewable Portfolio Standard

- *Incentive:* Varies depending on system size and geographic zone. The rate is set at the time the system is enrolled. Payments are made based on kWh generated over 15 years.
- *Eligible Renewable Technologies:* Photovoltaics
- *Applicable Sectors:* Commercial, Industrial and Residential
- *Expiration:* March 31, 2015 (or when program cap is reached)
- *Authorities:* OR PUC Order No. 11-339 (2011), Or. Admin. R. 860-084-0100 et. seq. (2010), OR PUC Order No. 10-198 (2010), OR PUC Order No. 10-200 (2010), HB 3690 (2010) and HB 3039 (2009)

For more information visit

<http://www.puc.state.or.us/PUC/solar/SolarIncentivePilotProgram20712.pdf?ga=t>.

Different targets apply depending on utility size. See below.

- *Eligible Renewable Technologies:* Solar Thermal Electric, Photovoltaics, Landfill Gas, Wind, Biomass, Hydroelectric, Geothermal Electric, Municipal Solid Waste, Anaerobic Digestion, Hydrogen, Tidal Energy, Ocean Thermal and Wave Energy
- *Authorities:* ORS § 469A (2007), OAR 330-160-0015 to 330-160-0050 (2008), OR PUC Order No. 10-200 (2010) and HB 3674 (2010)

Large Utilities (3 percent or more of state's load)

- 5 percent by 2011
- 15 percent by 2015
- 20 percent by 2020
- 25 percent by 2025

Utilities with less than 3 percent but more than 1.5 percent of state's load

- 10 percent by 2025.

Utilities with less than 1.5 percent of state load

- 5 percent by 2025

Oregon also established a goal that at least 8 percent of retail electric load will come from small-scale, community renewable energy projects with 20 MW capacity or less by 2025.

For more information visit <http://www.oregon-rps.org/>.



Public Benefits Fund

Pacific Power and Portland General Electric (PGE) must collect a 3 percent public-purpose charge from customers (SB 1149 of 1999). Revenue supports renewable energy and energy efficiency projects through January 1, 2026. Programs are administered through the Energy Trust of Oregon. See *financial incentives* section for information on the programs administered by the Energy Trust of Oregon.

- 17.1 percent of funds must be allocated to renewables
- 56.7 percent of funds must be allocated towards energy efficiency programs
- Remaining funds support low-income housing energy assistance and school energy conservation (K-12)
- *Eligible Renewable Technologies:* Solar Water Heat, Solar Thermal Electric, Solar Space Heat, Wind, Biomass, Hydroelectric, Geothermal Electric, Fuel Cells using Renewable Fuels and Geothermal Direct-Use
- *Expiration:* January 1, 2026
- *Authority:* ORS 757.612 et seq.

For more information visit <http://energytrust.org/about/who-we-are/>.

Regulatory Policies

- Net Metering
- Interconnection Standards
- Solar Permitting Law
- Mandatory Green Power Option
- Contractor Licensing
- Solar & Wind Easements and Rights Laws, and Local Option Solar Rights Law
- Energy Code for

Net Metering

Net-metering programs are established for primary investor-owned utilities (PGE and PacifiCorp), municipal utilities and electric cooperatives. All utilities except Idaho Power are applicable.

Eligible systems include those that generate power using solar, wind, hydropower, fuel cells or biomass resources. Systems must intend to offset part or all of a customer's electricity requirements.

- *Authorities:* OR Revised Statutes 757.300 (1999, amended in 2005), Or. Admin. R. 860-039 (2007) and Or. Admin. R. 860-022-0075 (2005)

PGE and PacifiCorp Customers

- Individual system limit is two megawatts (MW) for non-residential applications
- Individual residential system limit is 25 kW
- Net excess generation is carried over the customer's next bill as a kilowatt-hour credit
- Aggregate capacity of net-metered systems cannot be limited



Buildings

- Solar on Public Buildings
- Model Ordinance for Renewable Energy Projects

Municipal Utility, Cooperatives and People's Utility Districts Customers

- Non-residential limit: 25 kW
- Residential muni, co-op and PUD limit: 10 kW
- Aggregate capacity of all net-metered systems is limited to 0.5 percent of utility's historic single-hour peak load
- Net excess generation is purchased at the utility's avoided-cost rate or credited to the customer's next bill as a kilowatt-hour credit

Interconnection Standards

There are three separate interconnection standards for net-metered systems, small generator facilities that are not net-metered, and large generated facilities that are not net-metered systems. Oregon also has separate interconnection standards for the state's primary IOUs and municipal utilities and electric cooperatives.

- *Eligible Renewable Technologies:* Solar Thermal Electric, Photovoltaics, Landfill Gas, Wind, Hydroelectric, Biomass, Fuel Cells, CHP/Cogeneration, Municipal solid Waste, Anaerobic Digestion, and Fuel Cells using Renewable Fuels
- *System Capacity Limits:* 2 MW for non-residential net metered; 25 kW for residential net metered; greater than 20 MW for large generators; up to 10 MW for small generators
- *Authorities:* ORS § 757.300, Or. Admin. R. 860-039 (2007), Or. Admin. R. 860-082 (2009) and Oregon PUC Order 10-132 (2010)

Solar Permitting Law

In June 2011, House Bill 3516 provided for solar permit application approval as a ministerial function. Systems need to meet certain guidelines, and solar systems must not expand the footprint or peak height of the structure the system is installed upon. Counties and cities cannot charge permit fees for applications, but they can charge building permit fees for the project.

- *Eligible Renewable Technologies:* Solar Water Heat and Photovoltaics
- *Applicable Sectors:* Commercial, Residential and Multi-Family Residential
- *Authority:* HB 3516 (June 2011)

Mandatory Green Power Option

All electric utilities must offer customers an option green-power program. A significant portion of electricity sold as green power must come from qualifying renewable sources.

- *Eligible Renewable Technologies:* Solar Thermal Electric, Photovoltaics, Landfill Gas, Hydroelectric, Wind, Biomass,



Geothermal Electric, Anaerobic Digestion, Ocean Thermal, Wave Energy and Tidal Energy

- *Applicable Sector:* Utility
- *Authority:* ORS § 469A.205 (2007)

Renewable Energy Contractor Licensing

People who install solar energy equipment must obtain trade licenses and companies that do construction must obtain contractor licenses.

- *Eligible Renewable Technologies:* Solar Water Heat, Solar Thermal Process Heat, Solar Space Heat, Photovoltaics, Wind, Fuel Cells, Small Hydroelectric and Fuel Cells using Renewable Fuels
- *Applicable Sectors:* Installers and contractors
- *Authorities:* ORS § 447.065 and ORS § 479.630

For more information visit <http://licenseinfo.oregon.gov/>.

Solar and Wind Easements & Rights Laws & Local Option Solar Rights Law

Oregon law protects access to solar and wind resources. No person conveying a property title can prohibit the use of solar energy systems on the property. Solar systems are defined broadly.

Easements must be negotiated with neighbor property owners, but provisions allow property owners to create solar and wind easements to protect and maintain access to sunlight and wind. Municipalities and local authorities are also able to establish solar access laws.

- *Eligible Renewable Technologies:* Wind, Photovoltaics, Solar Pool Heating, Solar Thermal Process Heat, Solar Thermal Electric, Solar Water Heat, Solar Space Heat and Passive Solar Space Heat
- *Authorities:* HB 3516 (2011), ORS § 105.880 et seq. (1979 and 1981), ORS § 215.044 et seq., and ORS § 227.190 et seq (1981)

Oregon Energy Code for Buildings

Applicable to the commercial and residential sectors, this code, established in 2006, was created in response to a 15 percent mandate to increase energy performance by new residential construction by 2015. The code became effective in July 2008 and the residential code was updated in July 2011.

Provisions are mandatory for heated and/or cooled residential and commercial construction. Eligible renewable technologies include solar water heat and photovoltaics.



For more information visit <http://bcap-ocean.org/state-country/oregon>.

Solar Energy Systems on Public Buildings

All public building projects that cost \$1 million or more must include solar technologies, and the investment in solar technology for a public building must be at least 1.5 percent of the total contract price. Eligible systems include solar electric, solar thermal, and passive solar as long as it achieves 20 percent energy consumption reduction or more.

- *Authorities:* OAR 330-135-0010 to 330-135-0055 (2008) and ORS § 279C.527 et seq. (2008)

For more information visit
<http://oregon.gov/ENERGY/CONS/PublicSolar.shtml>.

Model Ordinance for Renewable Energy Projects

The Oregon Department of Energy issued a model ordinance to help guide local governments to address wind, solar, geothermal, biomass and cogeneration project planning. It includes general standards as well as specific standards for different technologies. For wind, the model ordinance addresses visual impacts, public safety, setbacks and wildlife resource protections. For solar, it addresses acreage, ground leveling, public safety, and more.

For more information visit
<http://www.oregon.gov/ENERGY/SITING/local.shtml>.

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Sources:

Database of State Incentives for Renewables & Efficiency, a joint effort between U.S. Department of Energy Office of Energy Efficiency & Renewable Energy, North Carolina Solar Center and the Interstate Renewable Energy Council; www.dsireusa.org

Incentives for Businesses 50 State Handbook, State Capitol Group (Washington, D.C.: State Capitol Group, July 2010); www.statecapitalgroup.org



Robyn, Mark, *2012 State Business Tax Climate Index*, Tax Foundation (Washington, D.C.: Tax Foundation, January 2012); http://taxfoundation.org/files/2012_tax_foundation_index_bp62.pdf.

Various state websites



National Conference of State Legislatures