

HOUSE BILL No. 6179

May 22, 2008, Introduced by Reps. Bieda, Angerer, Sheltroun, Byrnes, Opsommer, Valentine, Condino, Marleau, Moolenaar, McDowell, Mayes, Lahti, Young, Stahl, Calley, Corriveau, Kathleen Law, Simpson, LeBlanc, Knollenberg, Byrum and Meisner and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding sections 281, 282, and 283.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 281. (1) FOR THE 2008 TAX YEAR AND EACH TAX YEAR AFTER
2 2008, A TAXPAYER THAT PURCHASES AND INSTALLS CERTAIN QUALIFIED
3 ENERGY EFFICIENT HOME IMPROVEMENTS FOR HIS OR HER PRINCIPAL
4 RESIDENCE DURING THE TAX YEAR MAY CLAIM A CREDIT AGAINST THE TAX
5 IMPOSED BY THIS ACT AS FOLLOWS FOR EACH QUALIFIED ENERGY EFFICIENT
6 HOME IMPROVEMENT:

7 (A) FOR A GAS FURNACE THAT ACHIEVES AN ANNUAL FUEL UTILIZATION
8 EFFICIENCY RATE OF NOT LESS THAN 90, \$350.00.

9 (B) FOR AN OIL FURNACE THAT ACHIEVES AN ANNUAL FUEL
10 UTILIZATION EFFICIENCY RATE OF NOT LESS THAN 83, \$350.00.

1 (C) FOR A DIRECT VENT GAS UNIT HEATER THAT HAS AN ANNUAL FUEL
2 UTILIZATION EFFICIENCY RATE OF NOT LESS THAN 80, \$100.00.

3 (D) FOR A STORAGE TYPE WATER HEATER THAT HAS AN ENERGY FACTOR
4 OF NOT LESS THAN 0.62, \$25.00.

5 (E) FOR A TANKLESS WATER HEATER THAT HAS AN ENERGY FACTOR OF
6 NOT LESS THAN 0.62, \$200.00.

7 (F) FOR AN AIR-SOURCE HEAT PUMP WITH ELECTRIC SUPPLEMENTAL
8 HEAT THAT HAS A HEATING SEASONAL PERFORMANCE FACTOR OF AT LEAST
9 8.2, A SEASONAL ENERGY EFFICIENCY RATIO OF AT LEAST 14, AND AN
10 ENERGY EFFICIENCY RATIO OF AT LEAST 11.5, \$50.00.

11 (G) FOR AN AIR-SOURCE HEAT PUMP WITH ELECTRIC SUPPLEMENTAL
12 HEAT THAT HAS A HEATING SEASONAL PERFORMANCE FACTOR OF AT LEAST 8.5
13 AND AN ENERGY EFFICIENCY RATIO OF AT LEAST 12, \$100.00.

14 (H) FOR AN AIR-SOURCE HEAT PUMP WITH FOSSIL FUEL SUPPLEMENTAL
15 HEAT THAT HAS A HEATING SEASONAL PERFORMANCE FACTOR OF AT LEAST
16 8.2, A SEASONAL ENERGY EFFICIENCY RATIO OF AT LEAST 14, AND AN
17 ENERGY EFFICIENCY RATIO OF AT LEAST 11.5, \$250.00.

18 (I) FOR AN AIR-SOURCE HEAT PUMP WITH FOSSIL FUEL SUPPLEMENTAL
19 HEAT THAT HAS A HEATING SEASONAL PERFORMANCE FACTOR OF AT LEAST 8.5
20 AND AN ENERGY EFFICIENCY RATIO OF AT LEAST 12, \$300.00.

21 (J) FOR REPLACING ELECTRIC HEAT WITH A HEAT PUMP THAT HAS A
22 HEATING SEASONAL PERFORMANCE FACTOR OF AT LEAST 8.2, A SEASONAL
23 ENERGY EFFICIENCY RATIO OF AT LEAST 14, AND AN ENERGY EFFICIENCY
24 RATIO OF AT LEAST 11.5, \$100.00.

25 (K) FOR REPLACING ELECTRIC HEAT WITH A HIGH-EFFICIENCY HEAT
26 PUMP THAT HAS A HEATING SEASONAL PERFORMANCE FACTOR OF AT LEAST 8.5
27 AND AN ENERGY EFFICIENCY RATIO OF AT LEAST 12, \$200.00.

1 (I) FOR A WATER-SOURCE GEOTHERMAL HEAT PUMP THAT HAS A
2 COEFFICIENT OF PERFORMANCE OF NOT LESS THAN 4.0, \$300.00.

3 (M) FOR AIR SEALING, \$1.00 PER CUBIC FEET PER MINUTE REDUCED
4 OR \$600.00, WHICHEVER IS LESS.

5 (N) FOR A BLOWER DOOR TEST, \$75.00.

6 (O) FOR DUCT INSULATION THAT IS AT LEAST R-8, 50% OF THE
7 INSTALLATION COSTS OR \$300.00, WHICHEVER IS LESS.

8 (P) FOR DUCT SEALING, \$1.00 PER CUBIC FEET PER MINUTE REDUCED
9 OR \$300.00, WHICHEVER IS LESS.

10 (Q) FOR A DUCT BLASTER TEST, \$50.00.

11 (R) FOR REPLACING CEILING INSULATION THAT WAS R-18 OR LESS
12 WITH INSULATION THAT IS R-30 OR BETTER, \$0.25 PER SQUARE FOOT.

13 (S) FOR REPLACING WALL INSULATION THAT WAS R-4 OR LESS WITH
14 INSULATION THAT IS R-13 OR BETTER OR FILL WALL-CAVITY, \$0.30 PER
15 SQUARE FOOT.

16 (T) FOR REPLACING FLOOR INSULATION THAT WAS R-11 OR LESS WITH
17 INSULATION THAT IS R-21 OR BETTER OR FILL FLOOR-CAVITY, \$0.45 PER
18 SQUARE FOOT.

19 (U) FOR A WINDOW WITH A U-VALUE OF AT LEAST 0.40, \$1.25 PER
20 SQUARE FOOT.

21 (V) FOR A WINDOW WITH A U-VALUE OF AT LEAST 0.35, \$2.00 PER
22 SQUARE FOOT.

23 (W) FOR A WINDOW WITH A U-VALUE OF 0.30 OR LESS, \$2.25 PER
24 SQUARE FOOT.

25 (X) FOR A GAS BOILER THAT HAS AN ANNUAL FUEL UTILIZATION
26 EFFICIENCY OF AT LEAST 90, \$350.00 PLUS \$0.50 PER LINEAR FOOT OF
27 INSULATION THAT IS AT LEAST R-8.

1 (2) TO CLAIM THE CREDIT ALLOWED UNDER THIS SECTION, THE
2 TAXPAYER SHALL, ON A FORM OR IN A FORMAT AS PRESCRIBED BY THE
3 DEPARTMENT, PROVIDE VERIFICATION OF THE PURCHASE AND INSTALLATION
4 OF THE QUALIFIED ENERGY EFFICIENT HOME IMPROVEMENT ALONG WITH
5 DOCUMENTATION OF ITS ENERGY EFFICIENCY STANDARDS AND SHALL ATTACH
6 THAT VERIFICATION TO HIS OR HER ANNUAL RETURN UNDER THIS ACT FOR
7 THE TAX YEAR IN WHICH THE CREDIT UNDER THIS SECTION IS CLAIMED.

8 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION FOR THE TAX YEAR
9 AND ANY UNUSED CARRYFORWARD OF THE CREDIT ALLOWED UNDER THIS
10 SECTION EXCEED THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR,
11 THAT PORTION THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE REFUNDED
12 BUT MAY BE CARRIED FORWARD TO OFFSET TAX LIABILITY IN SUBSEQUENT
13 TAX YEARS FOR 4 YEARS OR UNTIL USED UP, WHICHEVER OCCURS FIRST.

14 (4) A TAXPAYER THAT CLAIMS A CREDIT UNDER THIS SECTION IS NOT
15 PROHIBITED FROM CLAIMING A CREDIT UNDER SECTION 282 OR 283.
16 HOWEVER, THE TAXPAYER SHALL NOT CLAIM A CREDIT UNDER THIS SECTION
17 AND SECTION 282 OR 283 BASED ON THE SAME COSTS AND EXPENSES.

18 (5) AS USED IN THIS SECTION:

19 (A) "PRINCIPAL RESIDENCE" MEANS THAT TERM AS DEFINED UNDER
20 SECTION 7DD OF THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL
21 211.7DD.

22 (B) "QUALIFIED ENERGY EFFICIENT HOME IMPROVEMENT" MEANS AN
23 ENERGY EFFICIENT OBJECT, MATERIAL, OR SYSTEM WHICH IS SPECIFICALLY
24 AND PRIMARILY DESIGNED TO REDUCE THE HEAT LOSS OR GAIN OF A
25 DWELLING WHEN INSTALLED IN OR ON SUCH DWELLING, WHICH MEETS THE
26 CRITERIA UNDER SUBSECTION (1), AND WHICH COMPONENT CAN REASONABLY
27 BE EXPECTED TO REMAIN IN USE FOR AT LEAST 5 YEARS.

1 SEC. 282. (1) A TAXPAYER THAT PURCHASES AN ELIGIBLE ENERGY
2 EFFICIENT RESIDENTIAL STRUCTURE AND CLAIMS AN EXEMPTION FOR THAT
3 STRUCTURE AS A PRINCIPAL RESIDENCE UNDER SECTION 7CC OF THE GENERAL
4 PROPERTY TAX ACT, 1893 PA 206, MCL 211.7CC, MAY CLAIM A CREDIT
5 AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO THE ELIGIBLE
6 EXPENDITURES INCURRED BY THE TAXPAYER DURING THE TAX YEAR. A
7 TAXPAYER SHALL NOT CLAIM A CREDIT UNDER THIS SECTION UNLESS THE
8 ENERGY EFFICIENT RESIDENTIAL STRUCTURE HAS BEEN CERTIFIED BY A
9 CERTIFIED RESIDENTIAL STRUCTURE ENERGY RATING SYSTEM RATER. THE
10 TAXPAYER SHALL ATTACH THE CERTIFICATE TO THE ANNUAL RETURN FILED
11 UNDER THIS ACT ON WHICH THE CREDIT UNDER THIS SECTION IS CLAIMED.

12 (2) THE CERTIFICATE REQUIRED UNDER SUBSECTION (1) SHALL STATE,
13 AT A MINIMUM, THAT THE ENERGY EFFICIENT RESIDENTIAL STRUCTURE
14 SATISFIES ALL OF THE FOLLOWING:

15 (A) HAS AN ANNUAL LEVEL OF HEATING AND COOLING ENERGY
16 CONSUMPTION THAT IS AT LEAST 50% BELOW THE ANNUAL LEVEL OF HEATING
17 AND COOLING ENERGY CONSUMPTION OF A COMPARABLE RESIDENTIAL
18 STRUCTURE THAT WAS CONSTRUCTED IN ACCORDANCE WITH THE STANDARDS OF
19 CHAPTER 11 OF THE 2003 INTERNATIONAL RESIDENTIAL CODE.

20 (B) HAS HEATING AND COOLING EQUIPMENT THAT MEETS THE ENERGY
21 EFFICIENCY STANDARDS PRESCRIBED BY THE FEDERAL REGULATIONS
22 PROMULGATED PURSUANT TO THE ENERGY POLICY AND CONSERVATION ACT, 42
23 USC 6201 TO 6422, THAT WERE IN EFFECT AT THE TIME OF THE
24 CONSTRUCTION OF THE RESIDENTIAL STRUCTURE.

25 (C) HAS BUILDING IMPROVEMENTS THAT ACCOUNT FOR AT LEAST 20% OF
26 THE REDUCED ANNUAL HEATING AND COOLING ENERGY CONSUMPTION LEVELS.

27 (3) THE CREDIT ALLOWED UNDER THIS SECTION SHALL NOT EXCEED

1 \$3,000.00 PER ELIGIBLE ENERGY EFFICIENT RESIDENTIAL STRUCTURE
2 PURCHASED DURING THE TAX YEAR BY THE TAXPAYER. IF THE CREDIT
3 ALLOWED UNDER THIS SECTION FOR THE TAX YEAR AND ANY UNUSED
4 CARRYFORWARD OF THE CREDIT ALLOWED BY THIS SECTION EXCEED THE
5 TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR, THAT PORTION THAT
6 EXCEEDS THE TAX LIABILITY FOR THE TAX YEAR SHALL NOT BE REFUNDED
7 BUT MAY BE CARRIED FORWARD TO OFFSET TAX LIABILITY IN SUBSEQUENT
8 TAX YEARS FOR 4 YEARS OR UNTIL USED UP, WHICHEVER OCCURS FIRST.

9 (4) A TAXPAYER THAT CLAIMS A CREDIT UNDER THIS SECTION IS NOT
10 PROHIBITED FROM CLAIMING A CREDIT UNDER SECTION 281 OR 283.
11 HOWEVER, THE TAXPAYER SHALL NOT CLAIM A CREDIT UNDER THIS SECTION
12 AND SECTION 281 OR 283 BASED ON THE SAME COSTS AND EXPENSES.

13 (5) AS USED IN THIS SECTION:

14 (A) "CERTIFIED RESIDENTIAL STRUCTURE ENERGY RATING SYSTEM
15 RATER" MEANS ANY OF THE FOLLOWING:

16 (i) AN INDIVIDUAL WHO IS NOT RELATED TO THE CONTRACTOR OF THE
17 RESIDENTIAL STRUCTURE THAT IS TO BE CERTIFIED AND WHO HAS BEEN
18 ACCREDITED OR OTHERWISE AUTHORIZED BY RESNET OR AN EQUIVALENT
19 ACCREDITING INSTITUTION TO USE ENERGY PERFORMANCE MEASUREMENT
20 METHODS APPROVED BY RESNET OR THE EQUIVALENT ACCREDITING
21 INSTITUTION.

22 (ii) AN INDIVIDUAL WHO IS CERTIFIED, LICENSED, OR OTHERWISE
23 PERMITTED BY STATE LAW, THE INTERNATIONAL CODE COUNCIL, OR OTHER
24 CODE PROGRAMS TO CONDUCT ENERGY ASSESSMENTS OR RESIDENTIAL
25 STRUCTURE ENERGY INSPECTIONS.

26 (iii) AN INDIVIDUAL WHO IS AN EMPLOYEE OR OTHER REPRESENTATIVE
27 OF A UTILITY OR LOCAL BUILDING REGULATORY AUTHORITY IF THAT

1 INDIVIDUAL SATISFIES THE CRITERIA UNDER SUBPARAGRAPH (i) OR (ii) .

2 (B) "ELIGIBLE ENERGY EFFICIENT RESIDENTIAL STRUCTURE" MEANS A
3 NEWLY CONSTRUCTED RESIDENTIAL STRUCTURE THAT IS LOCATED IN THIS
4 STATE, THAT IS CONSTRUCTED BY A PERSON LICENSED UNDER ARTICLE 24 OF
5 THE OCCUPATIONAL CODE, 1980 PA 299, MCL 339.2401 TO 339.2412, THAT
6 WAS ISSUED THE BUILDING PERMIT AS REQUIRED UNDER THE STILLE-
7 DEROSSETT-HALE SINGLE STATE CONSTRUCTION CODE ACT, 1972 PA 230, MCL
8 125.1501 TO 125.1531, THAT IS CERTIFIED IN ACCORDANCE WITH
9 SUBSECTION (2), AND THAT IS COMPLETED DURING THE TAX YEAR FOR WHICH
10 A CREDIT IS SOUGHT UNDER THIS SECTION.

11 (C) "ELIGIBLE EXPENDITURES" MEANS COSTS INCURRED BY THE
12 TAXPAYER FOR ANY OF THE FOLLOWING:

13 (i) ENERGY EFFICIENT HEATING OR COOLING SYSTEM.

14 (ii) INSULATION MATERIAL OR SYSTEM THAT IS SPECIFICALLY AND
15 PRIMARILY DESIGNED TO REDUCE THE HEAT GAIN OR LOSS OF A RESIDENTIAL
16 STRUCTURE WHEN INSTALLED IN OR ON THAT RESIDENTIAL STRUCTURE.

17 (iii) EXTERIOR WINDOWS INCLUDING SKYLIGHTS.

18 (iv) EXTERIOR DOORS.

19 (v) ANY ROOF INSTALLED ON A RESIDENTIAL STRUCTURE THAT HAS
20 APPROPRIATE PIGMENTED COATINGS WHICH ARE SPECIFICALLY AND PRIMARILY
21 DESIGNED TO REDUCE THE HEAT GAIN OR LOSS OF A RESIDENTIAL STRUCTURE
22 WHEN INSTALLED IN OR ON THAT RESIDENTIAL STRUCTURE AND WHICH MEET
23 ENERGY STAR PROGRAM REQUIREMENTS.

24 (D) "EQUIVALENT ACCREDITING INSTITUTION" MEANS THE STATE
25 ENERGY OFFICE OR ANY OTHER RATING NETWORK APPROVED BY THE
26 DEPARTMENT OF LABOR AND ECONOMIC GROWTH.

27 (E) "RESIDENTIAL STRUCTURE" MEANS ANY DETACHED 1- AND 2-FAMILY

1 DWELLING, TOWNHOUSE, OR ACCESSORY STRUCTURE REGULATED BY THE
2 MICHIGAN RESIDENTIAL CODE PROMULGATED PURSUANT TO THE STILLE-
3 DEROSSETT-HALE SINGLE CONSTRUCTION CODE ACT, 1972 PA 230, MCL
4 125.1501 TO 125.1531.

5 (F) "RESNET" MEANS THE NONPROFIT CORPORATION KNOWN AS THE
6 RESIDENTIAL ENERGY SERVICES NETWORK.

7 SEC. 283. (1) A TAXPAYER THAT PURCHASES AN ELIGIBLE GREEN
8 RESIDENTIAL STRUCTURE MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY
9 THIS ACT EQUAL TO \$5,000.00 PER ELIGIBLE GREEN RESIDENTIAL
10 STRUCTURE. A TAXPAYER THAT INVESTS IN AN ELIGIBLE RENOVATION OR
11 ADDITION TO HIS OR HER PRINCIPAL RESIDENCE MAY CLAIM A CREDIT
12 AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO 30% OF THE COSTS
13 INCURRED FOR THE ELIGIBLE RENOVATION OR ADDITION OR \$2,000.00,
14 WHICHEVER IS LESS. A TAXPAYER SHALL NOT CLAIM A CREDIT UNDER THIS
15 SECTION UNLESS A CERTIFICATE HAS BEEN ISSUED TO THE TAXPAYER FOR
16 THE GREEN RESIDENTIAL STRUCTURE OR THE RENOVATION OR ADDITION AS
17 PRESCRIBED UNDER SUBSECTION (2). THE TAXPAYER SHALL ATTACH THE
18 CERTIFICATE TO THE ANNUAL RETURN FILED UNDER THIS ACT ON WHICH THE
19 CREDIT UNDER THIS SECTION IS CLAIMED.

20 (2) THE CERTIFICATE REQUIRED UNDER SUBSECTION (1) SHALL BE
21 ISSUED BY 1 OF THE FOLLOWING AND SHALL STATE, AT A MINIMUM, THAT
22 THE GREEN RESIDENTIAL STRUCTURE OR THE RENOVATION OR ADDITION MEETS
23 OR EXCEEDS THE FOLLOWING STANDARDS OF THAT CERTIFYING BODY:

24 (A) FOR A CERTIFICATE ISSUED BY GREEN BUILT MICHIGAN, THE
25 GREEN RESIDENTIAL STRUCTURE OR RENOVATION OR ADDITION, WHICHEVER IS
26 APPLICABLE, MEETS OR EXCEEDS THE SILVER CERTIFICATION STANDARDS
27 ESTABLISHED UNDER THE GREEN BUILT MICHIGAN PROGRAM AND IN EFFECT AT

1 THE TIME OF THE CONSTRUCTION OR RENOVATION.

2 (B) FOR A CERTIFICATE ISSUED UNDER THE NATIONAL GREEN BUILDING
3 PROGRAM, THE GREEN RESIDENTIAL STRUCTURE OR RENOVATION OR ADDITION,
4 WHICHEVER IS APPLICABLE, MEETS OR EXCEEDS THE SILVER CERTIFICATION
5 STANDARDS ESTABLISHED UNDER THE NATIONAL GREEN BUILDING PROGRAM AND
6 IN EFFECT AT THE TIME OF THE CONSTRUCTION OR RENOVATION.

7 (C) FOR A CERTIFICATE ISSUED BY ANY OTHER RECOGNIZED DOMESTIC
8 OR INTERNATIONAL ORGANIZATION THAT IS APPROVED BY THE DEPARTMENT OF
9 LABOR AND ECONOMIC GROWTH, THE GREEN RESIDENTIAL STRUCTURE OR
10 RENOVATION OR ADDITION, WHICHEVER IS APPLICABLE, MEETS OR EXCEEDS
11 CERTIFICATION STANDARDS ESTABLISHED BY THAT DOMESTIC OR
12 INTERNATIONAL ORGANIZATION THAT ARE, AT A MINIMUM, COMPARABLE TO
13 THE SILVER CERTIFICATION STANDARDS ESTABLISHED UNDER THE GREEN
14 BUILT MICHIGAN PROGRAM OR THE NATIONAL GREEN BUILDING PROGRAM.

15 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION FOR THE TAX YEAR
16 AND ANY UNUSED CARRYFORWARD OF THE CREDIT ALLOWED BY THIS SECTION
17 EXCEED THE TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR, THAT PORTION
18 THAT EXCEEDS THE TAX LIABILITY FOR THE TAX YEAR SHALL NOT BE
19 REFUNDED BUT MAY BE CARRIED FORWARD TO OFFSET TAX LIABILITY IN
20 SUBSEQUENT TAX YEARS FOR 4 YEARS OR UNTIL USED UP, WHICHEVER OCCURS
21 FIRST.

22 (4) A TAXPAYER THAT CLAIMS A CREDIT UNDER THIS SECTION IS NOT
23 PROHIBITED FROM CLAIMING A CREDIT UNDER SECTION 281 OR 282.
24 HOWEVER, THE TAXPAYER SHALL NOT CLAIM A CREDIT UNDER THIS SECTION
25 AND SECTION 281 OR 282 BASED ON THE SAME COSTS AND EXPENSES.

26 (5) AS USED IN THIS SECTION:

27 (A) "ELIGIBLE GREEN RESIDENTIAL STRUCTURE" MEANS A NEWLY

1 CONSTRUCTED RESIDENTIAL STRUCTURE THAT IS LOCATED IN THIS STATE,
2 THAT IS CONSTRUCTED BY A PERSON LICENSED UNDER ARTICLE 24 OF THE
3 OCCUPATIONAL CODE, 1980 PA 299, MCL 339.2401 TO 339.2412, THAT WAS
4 ISSUED A BUILDING PERMIT AS REQUIRED UNDER THE STILLE-DEROSSETT-
5 HALE SINGLE STATE CONSTRUCTION CODE ACT, 1972 PA 230, MCL 125.1501
6 TO 125.1531, THAT IS CERTIFIED IN ACCORDANCE WITH SUBSECTION (2),
7 AND THAT IS COMPLETED DURING THE TAX YEAR FOR WHICH A CREDIT IS
8 SOUGHT UNDER THIS SECTION.

9 (B) "ELIGIBLE RENOVATION OR ADDITION" MEANS A RENOVATION OR
10 ADDITION MADE TO AN EXISTING RESIDENTIAL STRUCTURE THAT IS LOCATED
11 IN THIS STATE, THAT IS RENOVATED OR CONDUCTED BY A PERSON LICENSED
12 UNDER ARTICLE 24 OF THE OCCUPATIONAL CODE, 1980 PA 299, MCL
13 339.2401 TO 339.2412, THAT WAS ISSUED A BUILDING PERMIT FOR THE
14 RENOVATION OR ADDITION AS REQUIRED UNDER THE STILLE-DEROSSETT-HALE
15 SINGLE STATE CONSTRUCTION CODE ACT, 1972 PA 230, MCL 125.1501 TO
16 125.1531, THAT IS CERTIFIED IN ACCORDANCE WITH SUBSECTION (2), AND
17 THAT IS COMPLETED DURING THE TAX YEAR FOR WHICH A CREDIT IS SOUGHT
18 UNDER THIS SECTION.

19 (C) "GREEN BUILT MICHIGAN" MEANS THE ORGANIZATION THAT
20 MEASURES AND EVALUATES THE ENVIRONMENTAL PERFORMANCE OF RESIDENTIAL
21 BUILDINGS ACCORDING TO ITS STANDARDS, THAT PROVIDES EDUCATION TO
22 BUILDING PROFESSIONALS AND HOMEOWNERS REGARDING GREEN BUILDING AND
23 REMODELING, AND THAT QUALIFIES FOR EXEMPTION FROM FEDERAL INCOME
24 TAXATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE.

25 (D) "NATIONAL GREEN BUILDING PROGRAM" MEANS THE EDUCATION,
26 VERIFICATION, AND CERTIFICATION PROGRAM SPONSORED BY THE NATIONAL
27 ASSOCIATION OF HOME BUILDERS AND THE NATIONAL ASSOCIATION OF HOME

1 BUILDERS RESEARCH CENTER.

2 (E) "PRINCIPAL RESIDENCE" MEANS THAT TERM AS DEFINED UNDER
3 SECTION 7DD OF THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL
4 211.7DD.

5 (F) "RESIDENTIAL STRUCTURE" MEANS ANY 1- AND 2-FAMILY
6 DWELLING, TOWNHOUSE, OR ACCESSORY STRUCTURE THAT IS REGULATED BY
7 THE MICHIGAN RESIDENTIAL CODE PROMULGATED PURSUANT TO THE STILLE-
8 DEROSSETT-HALE SINGLE CONSTRUCTION CODE ACT, 1972 PA 230, MCL
9 125.1501 TO 125.1531.