

**476B.2 General rule.**

The owner of a qualified facility shall, for each kilowatt-hour of qualified electricity that the owner sells during the ten-year period beginning on the date the qualified facility was originally placed in service, be allowed a wind energy production tax credit to the extent provided in this chapter against the tax imposed in chapter 422, divisions II, III, and V, and chapter 432.

2004 Acts, ch 1175, §410, 418

Section takes effect May 17, 2004, and applies retroactively to taxable years beginning on or after January 1, 2004; 2004 Acts, ch 1175, § 418