

476B.1 Definitions.

For purposes of this chapter, unless the context otherwise requires:

1. “*Board*” means the utilities board within the utilities division of the department of commerce.

2. “*Department*” means the department of revenue.

3. “*Qualified electricity*” means electricity produced from wind at a qualified facility.

4. “*Qualified facility*” means an electrical production facility that meets all of the following:

a. Produces electricity from wind.

b. Is located in Iowa.

c. Was originally placed in service on or after July 1, 2005, but before July 1, 2012.

d. (1) For applications filed on or after March 1, 2008, consists of one or more wind turbines connected to a common gathering line which have a combined nameplate capacity of no less than two megawatts and no more than thirty megawatts.

(2) For applications filed on or after July 1, 2009, by a private college or university, community college, institution under the control of the state board of regents, public or accredited nonpublic elementary and secondary school, or public hospital as defined in section 249J.3, for the applicant’s own use of qualified electricity, consists of wind turbines with a combined nameplate capacity of three-fourths of a megawatt or greater.

2004 Acts, ch 1175, §409, 418; 2005 Acts, ch 179, §163; 2006 Acts, ch 1135, §1, 12; 2008 Acts, ch 1128, §4, 5, 15; 2009 Acts, ch 80, §1, 9

[SP] 2008 amendments to subsection 4 take effect May 1, 2008, and apply to tax years beginning on or after January 1, 2008; 2008 Acts, ch 1128, §15

[SP] 2009 amendment to subsection 4, paragraph d, subparagraph (1) takes effect April 23, 2009, and applies retroactively to tax years beginning on or after January 1, 2008; 2009 Acts, ch 80, §9