

**476C.5 Certificate issuance period.**

A producer or purchaser of renewable energy shall receive renewable energy tax credit certificates for a ten-year period for each eligible renewable energy facility under [this chapter](#). The ten-year period for issuance of the tax credit certificates begins with the date the purchaser of renewable energy first purchases electricity, hydrogen fuel, methane gas or other biogas used to generate electricity, or heat for commercial purposes from the eligible renewable energy facility for which a tax credit is issued under [this chapter](#), or the date the producer of the renewable energy first uses the energy produced by the eligible renewable energy facility for on-site consumption. Renewable energy tax credit certificates shall not be issued for renewable energy purchased or produced for on-site consumption after December 31, 2027.

[2005 Acts, ch 160, §11, 14](#); [2006 Acts, ch 1135, §11, 12](#); [2011 Acts, ch 115, §12](#); [2014 Acts, ch 1122, §3](#); [2015 Acts, ch 124, §7, 9, 10](#); [2016 Acts, ch 1128, §13, 16, 21](#)

2015 amendment takes effect June 26, 2015, and applies retroactively to January 1, 2014, for tax years beginning on or after that date;  
2015 Acts, ch 124, §9, 10

2016 amendment takes effect May 27, 2016, and applies retroactively to January 1, 2016, for tax years beginning on or after that date;  
2016 Acts, ch 1128, §16, 21