

**476B.4 Limitation.**

The wind energy production tax credit shall not be allowed for any kilowatt-hour of electricity that is sold to a related person. For purposes of [this section](#), persons shall be treated as related to each other if such persons would be treated as a single employer under the regulations prescribed under section 52(b) of the Internal Revenue Code. In the case of a corporation that is a member of an affiliated group of corporations filing a consolidated return, such corporation shall be treated as selling electricity to an unrelated person if such electricity is sold to such a person by another member of such group.

[2004 Acts, ch 1175, §412, 418](#); [2005 Acts, ch 179, §165](#); [2009 Acts, ch 80, §2, 7, 9](#)