

**476B.6A Alternative tax credit qualification — pilot project.**

Notwithstanding any other provision of [this chapter](#) to the contrary, the commission shall establish a pilot project which will allow for a wind energy production tax credit of one and one-half cents multiplied by the number of kilowatt-hours of qualified electricity sold or used for on-site consumption by up to two qualified facilities selected for participation in the project. To be eligible for the project, a qualified facility shall meet all eligibility requirements otherwise applicable pursuant to [this chapter](#), and in addition shall be located in a county in this state with a population of between forty-four thousand one hundred fifty and forty-four thousand five hundred based on the 2006 census, and with a combined nameplate generating capacity of at least one megawatt per applicant. For purposes of the pilot project, the two megawatt minimum requirement for qualification pursuant to [section 476B.1, subsection 4](#), paragraph “d”, shall not be applicable. The commission shall reduce the remaining credits available under [this chapter](#) by a dollar amount equal to the amount of credits awarded pursuant to the project.

[2009 Acts, ch 179, §143](#); [2024 Acts, ch 1170, §369](#)

Code editor directive applied