

Senate File 2272

S-5066

- 1 Amend Senate File 2272 as follows:
2 1. Page 17, after line 24 by inserting:
3 <DIVISION _____
4 FRANCHISE TAXES
5 Sec. _____. Section 422.60, Code 2014, is amended by
6 adding the following new subsection:
7 NEW SUBSECTION. 12. *a.* The taxes imposed under
8 this division shall be reduced by a solar energy system
9 tax credit equal to fifty percent of the federal energy
10 credit related to solar energy systems provided in
11 section 48 of the Internal Revenue Code, not to exceed
12 fifteen thousand dollars.
13 *b.* The taxpayer may claim the credit pursuant to
14 this subsection according to the same requirements,
15 conditions, and limitations as provided pursuant to
16 section 422.11L.
17 Sec. _____. EFFECTIVE UPON ENACTMENT. This division
18 of this Act, being deemed of immediate importance,
19 takes effect upon enactment.
20 Sec. _____. RETROACTIVE APPLICABILITY. This division
21 of this Act applies retroactively to January 1, 2014,
22 for tax years beginning on or after that date.>
23 2. Title page, line 1, by striking <technical>
24 3. Title page, line 4, after <income taxes,> by
25 inserting <franchise taxes,>
26 4. By renumbering as necessary.

PAM JOCHUM

SF2272.3330 (1) 85
(amending this SF 2272
to CONFORM to HF 2438)