

House File 2468

S-5182

1 Amend House File 2468, as amended, passed, and  
2 reprinted by the House, as follows:

3 1. Page 4, after line 26 by inserting:

4 <Sec. \_\_\_\_\_. Section 476C.1, subsection 6, paragraph  
5 d, Code 2016, is amended to read as follows:

6 *d.* Was initially placed into service on or after  
7 July 1, 2005, and before January 1, ~~2017~~ 2018.>

8 2. Page 5, after line 28 by inserting:

9 <Sec. \_\_\_\_\_. Section 476C.5, Code 2016, is amended to  
10 read as follows:

11 **476C.5 Certificate issuance period.**

12 A producer or purchaser of renewable energy shall  
13 receive renewable energy tax credit certificates for  
14 a ten-year period for each eligible renewable energy  
15 facility under [this chapter](#). The ten-year period for  
16 issuance of the tax credit certificates begins with the  
17 date the purchaser of renewable energy first purchases  
18 electricity, hydrogen fuel, methane gas or other biogas  
19 used to generate electricity, or heat for commercial  
20 purposes from the eligible renewable energy facility  
21 for which a tax credit is issued under [this chapter](#),  
22 or the date the producer of the renewable energy first  
23 uses the energy produced by the eligible renewable  
24 energy facility for on-site consumption. Renewable  
25 energy tax credit certificates shall not be issued for  
26 renewable energy purchased or produced for on-site  
27 consumption after December 31, ~~2026~~ 2027.>

28 3. Page 6, after line 30 by inserting:

29 <\_\_\_\_\_. The section of this Act amending section  
30 476C.1.>

31 4. Page 6, after line 31 by inserting:

32 <\_\_\_\_\_. The section of this Act amending section  
33 476C.5.>

34 5. Page 7, after line 12 by inserting:

35 <Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY. The

1 following provision or provisions of this Act apply  
2 retroactively to January 1, 2016, for tax years  
3 beginning on or after that date:  
4 1. The section of this Act amending section 476C.1.  
5 2. The section of this Act amending section  
6 476C.5.>  
7 6. By renumbering as necessary.

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JOE BOLKCOM