

## State-By-State Incentives for Photovoltaics Projects

State	Residential Direct Incentive	Residential Tax Credit	Non-residential Direct Incentive	Commercial Tax Credit	Net Metering†	Sales Tax	Property Tax	Loan
AL	<a href="#">TVA: \$500 + \$0.15/kWh 10 yrs.</a>	-	<a href="#">TVA \$0.20/kWh 10 yrs.</a>	-	-	-	-	-
AK	<a href="#">Golden Valley: up to \$1.50/kWh 25 kW</a>	-	<a href="#">Golden Valley: up to \$1.50/kWh 25 kW</a>	-	-	-	-	<a href="#">AEA Local Gov't Loan</a>
AZ	<a href="#">APS: \$3/W grid-tied or \$2/W off-grid ≤5 kW; SRP: \$3/W ≤10 kW; Sulphur Springs: \$4/W \$8K; TEP: \$2-3/W 1.2kW-15kW; Trico: \$4/W \$8K; UES: \$3/W 1.2kW-15kW</a>	<a href="#">25% \$1,000</a>	<a href="#">APS: \$2.50/W or PBI \$500K; SRP: \$3/W ≤10 kW / \$2.50/W &gt;10 kW \$500K; Sulphur Springs: \$4/W \$20K TEP: \$2.50/W \$250K; Trico: \$4/W \$20K; UES: \$3/W 1.2kW-15kW</a>	<a href="#">10% \$25,000</a>	(U) APS SRP (Res.) TEP	Y	Y	-
AR	-	-	-	-	Y	-	-	-
CA	<a href="#">CPUC: \$2.50/W; CEC: \$2.50-\$2.60/W (new homes); Municipal utilities: \$2/W-\$4/W; Marin Cty: \$500</a>	-	<a href="#">CPUC: \$1.90-\$2.95/W &lt;100 kW; CPUC: \$0.26-\$0.46/kWh 5 yrs. ≥100kW; Municipal utilities: \$2/W -\$4/W; Marin Cty \$500</a>	-	Y	-	Y	<a href="#">SMUD (Res.): 7.5% 10 yrs.</a>
CO	<a href="#">Xcel: \$4.50/W ≤10kW Aquila: \$4.50/W ≤10kW; CSU: \$3.75/W ≤10kW; Aspen: \$2/W \$6K; Holy Cross: \$2/W \$50K</a>	-	<a href="#">Xcel: \$4.50/W ≤10kW / \$2/W+ \$0.115/kWh &gt;10kW-100kW / RFP for &gt;100kW; Aquila: \$4.50/W ≤10kW / \$3.50/W &gt;10kW-100kW; CSU: \$3.75/W ≤25kW; Holy Cross: \$2/W \$50K</a>	-	Y*	(L)	Y (Com.) (L)	<a href="#">Aspen (Res.): 0% 5 yrs.; Gunnison: \$25K 10 yrs. 5%</a>
CT	<a href="#">CCEF: \$5/W for 1<sup>st</sup> 5kW; \$4.30/W next 5kW \$46,500; Mass Energy: \$0.03/kWh, 3 yrs.</a>	-	<a href="#">CCEF: \$5/W \$50K; (non-profit/gov't); CCEF: \$5/W \$4M &gt;10 kW; Mass Energy: \$0.03/kWh, 3 yrs.</a>	-	Y	Y	Y (Res.)	<a href="#">CHIF (Res.): 1%-6% 10 yrs.; DPUC: financing terms vary &gt;50 kW;</a>
DE	<a href="#">GEP: 50% \$22,500</a>	-	<a href="#">GEP: 50% \$250K</a>	-	Y	-	-	-
FL	<a href="#">DEP: \$4/W \$20K GRU: \$1.50/W \$15K</a>	-	<a href="#">DEP: \$4/W \$100K; DEP: Demo Grants; GRU: \$1.50/W \$15K</a>	<a href="#">\$0.01/kWh thru 6/30/10 (sold to unrelated party)</a>	(U) JEA (Res.); Lakeland; NSBUC	Y	-	-
GA	<a href="#">TVA: \$500 + \$0.15/kWh 10 yrs.</a>	-	<a href="#">TVA: \$0.20/kWh 10 yrs.</a>	-	Y	-	-	<a href="#">Satilla REMC (Res.): \$25K 10yrs.</a>
HI	-	<a href="#">35% \$5,000</a>	-	<a href="#">35% \$500,000</a>	Y	-	-	-
ID	<a href="#">NWSC: 5¢/kWh thru 12/31/09</a>	<a href="#">100% deduction \$20K</a>	<a href="#">BEF Grants / BEF Solar Schools; NWSC: 5¢/kWh thru 12/31/09</a>	-	(U) Avista; ID Power; Rocky Mtn.	Y (>25 kW)	-	<a href="#">IDWR Loan: 4% 5 yrs. \$100K</a>
IL	<a href="#">RERP: 30% \$10K</a>	-	<a href="#">RERP: 30% \$10K; ICECF Grants (non-profit/gov't)</a>	-	(U) ComEd	-	Y	-
IN	-	-	<a href="#">OED: \$5/W \$25K</a>	-	Y (Res./Schools)	-	-	-
IA	<a href="#">Independence L&amp;P: \$1-\$3/kWh (est. annual output) \$10K</a>	-	<a href="#">Independence L&amp;P: \$1-\$3/kWh (est. annual output) \$10K</a>	<a href="#">\$0.015/kWh 10 yrs. (sold to unrelated party)</a>	Y	Y	Y	<a href="#">AERLP: 50% rate reduction 20 yrs. \$250K; IEB Non-profit/Gov't Loan</a>
KS	-	-	-	-	-	-	Y	-
KY	<a href="#">TVA: \$500 + \$0.15/kWh 10 yrs.</a>	-	<a href="#">TVA \$0.20/kWh 10yrs.</a>	-	Y	-	-	-
LA	-	<a href="#">50% \$12.5K</a>	-	-	Y	-	Y (Res.)	<a href="#">HELP (Res.) 2% \$6K</a>
ME	-	-	<a href="#">PUC Grant: \$50K 50% (non-profit, co-ops)</a>	-	Y	-	-	-
MD	<a href="#">MEA: 20% \$3,000</a>	<a href="#">20-25% incremental cost (multi-fam. green bldg.)</a>	<a href="#">MEA: 20% \$5,000</a>	<a href="#">20-25% incremental cost (green bldg.); \$0.0085/kWh 5 yrs. (sold to unrelated party)</a>	Y	-	(L) (Com.) Y (Res.)	<a href="#">MEA Community Loan: 3% 7yrs. \$600K; MEA State Agency Loan: 0%</a>
MA	<a href="#">MTC: \$2+/W ≤10kW; Mass Energy: \$0.06/kWh, 3 yrs.</a>	<a href="#">15% \$1,000</a>	<a href="#">MTC: \$2+/W ≤10 kW / MTC: \$2+/W \$250K (&gt;10kW); Mass Energy: \$0.06/kWh, 3 yrs. DLEG: Demo Grant 90% \$50K (non-profit/gov't); Participating WPPI munis: \$1-\$3/kWh (est. 1-yr. output) \$10K</a>	<a href="#">100% deduction; 100% exempt.</a>	Y	Y (Res.)	Y	-
MI	<a href="#">Participating WPPI munis: \$1-\$3/kWh (est. 1-yr. output) \$10K</a>	-	<a href="#">DLEG: Demo Grant 90% \$50K (non-profit/gov't); Participating WPPI munis: \$1-\$3/kWh (est. 1-yr. output) \$10K</a>	-	Y	-	Y (Com.)	-
MN	<a href="#">MDC: \$2/W \$20,000; MN Power: \$2/W \$4,000; GRE co-ops: \$2/W \$4K; Austin PU: ≤ \$1/kWh 40kW; Owatonna PU: ≤ \$1/kWh 40kW; Rochester PU: ≤ \$1/kWh 40kW</a>	-	<a href="#">MDC: \$2/W \$20,000; MN Power: \$2/W \$4,000; GRE co-ops: \$2/W \$4K; Austin PU: ≤ \$1/kWh 40kW; Owatonna PU: ≤ \$1/kWh 40kW; Rochester PU: ≤ \$1/kWh 40kW</a>	-	Y	Y	Y	-
MS	<a href="#">TVA: \$500 + \$0.15/kWh 10 yrs.</a>	-	<a href="#">TVA: \$0.20/kWh 10 yrs.</a>	-	-	-	-	<a href="#">MDA Bus. Loan 3% &lt; prime 85% \$300K 7 yrs.</a>
MO	-	-	-	-	Y	-	-	<a href="#">DNR Non-profit/Gov't Loan</a>
MT	<a href="#">NorthWestern: \$3.50/W \$7K; NWSC: 5¢/kWh thru 12/31/09</a>	<a href="#">\$500</a>	<a href="#">NorthWestern: \$3.50/W \$7K; BEF grant / BEF Solar Schools; NWSC: 5¢/kWh thru 12/31/09</a>	<a href="#">35%</a>	Y*	-	Y (Com.)	<a href="#">AERLP: 5% \$40K 10 yrs.</a>

**Photovoltaics Incentives (cont'd)**

NE	-	-	-	<a href="#">\$0.00075/kWh</a>	-	-	-	<a href="#">Energy Loan: 50% rate reduction \$175K 10 yrs.</a>
NV	<a href="#">NV/Sierra Power : \$/W amount - to be determined ≤ 5 kW</a>	-	<a href="#">NV/Sierra Power : \$/W amount - to be determined ≤ 30 kW; Portfolio Energy Credits</a>	-	<a href="#">Y</a>	-	<a href="#">Y</a>	-
NH	-	-	-	-	<a href="#">Y</a>	-	<a href="#">(L)</a> (Res.)	<a href="#">NHBRC (Com.): \$10K min., 7 yrs.</a>
NJ	<a href="#">NJ CEP: to be determined RPS Solar RECs</a>	-	<a href="#">NJ CEP: to be determined; RPS Solar RECs</a>	-	<a href="#">Y</a>	<a href="#">Y</a>	-	-
NM	<a href="#">PMN: \$0.13/kWh thru 2018 ≤10kW</a>	<a href="#">30% \$9,000</a>	<a href="#">PMN: \$0.13/kWh thru 2018 ≤10kW</a>	<a href="#">30% \$9,000 (non-corporate); \$0.027/kWh (avg.) 10yrs. ≥1 MW</a>	<a href="#">Y</a>	<a href="#">Y</a>	-	-
NY	<a href="#">LIPA: \$3.75/W ≤10kW; NYSEERDA: \$4-\$4.50/W 1st 5kW, \$3-\$3.50/W next 5kW 60%</a>	<a href="#">25% \$5,000; PV in multi-fam. green bldg.: \$3/W max.</a>	<a href="#">LIPA \$3.75/W (com.); \$4.75/W (non-profit/gov't) ≤10kW; NYSEERDA: \$4-\$4.50/W 1st 25kW, \$3-\$3.50 next 25kW ≤50kW (com.) / \$5/W 1st 25kW, \$4/W next 25kW (schools/non-profits)</a>	<a href="#">PV in green building: \$3/W max.</a>	<a href="#">Y</a> (Res./Ag.)	<a href="#">Y</a> (Res.)	<a href="#">Y</a>	<a href="#">NYSEERDA: 4% below mkt. 10 yrs.</a>
NC	<a href="#">NCGP: ~\$0.18/kWh; TVA: \$500 + \$0.15/kWh 10 yrs.</a>	<a href="#">35% \$10,500</a>	<a href="#">NCGP ~\$0.18/kWh; TVA: \$0.20/kWh 10 yrs.</a>	<a href="#">35% \$2.5M</a>	<a href="#">Y</a>	-	-	<a href="#">EILP: 1% 10 yrs. \$500K (non-res.)</a>
ND	-	<a href="#">15%</a>	-	<a href="#">15%</a>	<a href="#">Y</a>	-	<a href="#">Y</a>	-
OH	<a href="#">ODOD: \$3.50/W \$25K</a>	-	<a href="#">ODOD: \$3.50/W ≤10kW / lower amt. for &gt;10kW \$150K</a>	-	<a href="#">Y*</a>	<a href="#">Y</a> (Com.)	<a href="#">Y</a> (Com.)	-
OK	-	-	-	<a href="#">\$0.0025/kWh 10 yrs. ≥1 MW</a>	<a href="#">Y</a>	-	-	-
OR	<a href="#">Energy Trust: \$2-\$2.25/W \$10K; EWEB: \$2/W \$10K CPI: \$500/kWh; Ashland: \$2.25/W \$10K; NWSC: 5¢/kWh thru 12/31/09</a>	<a href="#">\$3/W 50% \$6,000</a>	<a href="#">Energy Trust: \$1.25-\$1.50/W 1st 30 kW, \$1-\$1.25/W next 20kW; BEF Grant / BEF Solar Schools; Ashland: \$2.25/W \$10K; NWSC: 5¢/kWh thru 12/31/09; EWEB: \$1/W \$25K or \$0.15/kWh 10 yrs.</a>	<a href="#">50% credit \$10M</a>	<a href="#">Y*</a>	-	<a href="#">Y</a>	<a href="#">SELP 4.9-6.95% 5-15 yrs. \$20K-20M</a>
PA	<a href="#">Regional Clean Energy Funds</a>	-	<a href="#">Regional Clean Energy Funds</a>	-	<a href="#">Y</a>	-	-	<a href="#">Regional Clean Energy Funds Keystone (Res.): 6.99% - 8.99% \$10K 10 yrs.</a>
RI	<a href="#">People's P&amp;L \$0.06/kWh, 3 yrs.</a>	<a href="#">25% \$3,750</a>	<a href="#">People's P&amp;L \$0.06/kWh, 3 yrs.</a>	-	<a href="#">Y</a>	<a href="#">Y</a>	<a href="#">Y</a> (Res.)	-
SC	-	-	-	-	-	-	-	-
SD	-	-	-	-	-	-	<a href="#">Y</a>	-
TN	<a href="#">TVA: \$500 + \$0.15/kWh 10 yrs.</a>	-	<a href="#">TVA : \$0.20/kWh 10yrs.; TN-CET: 40% \$75,000</a>	-	-	-	-	<a href="#">DECD (Sm. Bus.): 0%-3% \$300K 7 yrs.</a>
TX	<a href="#">Austin: \$4.50/W \$80% \$13,500</a>	-	<a href="#">Austin: \$4.50/W \$80% \$100K</a>	-	<a href="#">Y*</a>	-	<a href="#">Y</a>	-
UT	<a href="#">St. George: \$2/W \$6K ≤10kW</a>	<a href="#">25% \$2,000</a>	<a href="#">St. George: \$2/W \$20K ≤10kW</a>	<a href="#">10% \$50,000</a>	<a href="#">Y*</a>	<a href="#">Y</a> (Com.)	-	-
VT	<a href="#">VEIC: \$1.75/W \$8,750 (res.); \$3.50/W \$35K (multi-fam., low-income)</a>	-	<a href="#">VEIC: \$1.75/W \$8,750</a>	-	<a href="#">Y</a>	<a href="#">Y</a>	-	-
VA	<a href="#">TVA \$500 + \$0.15/kWh 10 yrs.</a>	-	<a href="#">TVA \$0.15/kWh 10 yrs.</a>	-	<a href="#">Y</a>	-	<a href="#">(L)</a>	-
WA	<a href="#">DOR \$0.15-\$0.54/kWh 10 yrs. \$2K/yr.; Chelan PUD: up to \$1.50/kWh; Clallam Cty: \$500/kWh; Franklin PUD: \$500/kWh; Klickitat: \$400/kWh \$1,200 Okanogan: up to \$1/kWh; Orcas: \$1.50/W \$4,500; Puget Sound: \$525-\$600; NWSC: 5¢/kWh thru 12/31/09</a>	-	<a href="#">DOR \$0.15 – \$0.54/kWh 10 yrs. \$2K/yr.; BEF Grant / BEF Solar Schools; Chelan PUD: up to \$1.50/kWh; Klickitat PUD: \$400/kWh \$1,200; Okanogan: up to \$1/kWh; Orcas: \$1.50/W \$4,500; NWSC: 5¢/kWh thru 12/31/09</a>	-	<a href="#">Y*</a>	<a href="#">Y</a>	-	<a href="#">Clallam Cty (Res.) Clark PUD (Res.) Franklin Cty (Res.) Grays Harbor Ferry Cty PUD (Res.) Klickitat PUD (Res.)</a>
WV	-	-	-	-	<a href="#">Y</a>	-	-	-
WI	<a href="#">FOE: up to 25% \$35K ≤20kW; Participating WPPI munis: \$1-\$3/kWh (est. 1-yr. output) \$10K; WE Energies: \$0.225/kWh 10 yrs. 1.5kW-100kW</a>	-	<a href="#">FOE: up to 25% (com.) / up to 35% (non-profit/gov't) \$35K ≤20kW; FOE: up to 25% \$35K &gt;20kW-50kW; Participating WPPI munis: \$1-\$3/kWh (est. 1-yr. kWh) \$10K; WE Energies: \$0.225/kWh 10 yrs. 1.5kW-100kW / \$5/W \$2M 100kW-400kW; WE: 50% \$100K(nonprofit/gov't)</a>	-	<a href="#">Y</a>	-	<a href="#">Y</a>	<a href="#">WPPI (participating munis): \$2.5K - \$20K 1.99% 10yrs.</a>
WY	<a href="#">WBC: 50% \$3,000</a>	-	-	-	<a href="#">Y</a>	<a href="#">Y</a> (Com.)	-	-

†State net metering requirements often apply only to certain classes of utilities; see DSIRE for details; \* = one or more utilities not subject to state net metering rules offer it; Y = Yes; (U) Offered by some utilities; (L) Local option to provide property tax exemption

Table developed by Segue Energy Consulting under subcontract to the National Renewable Energy Laboratory. Source: IREC/NC Solar Center, Database of State Incentives for Renewables & Efficiency (DSIRE), <http://www.dsireusa.org>, August 2007. Contact: Christy Herig, Segue Energy Consulting ([cherig@tampabay.rr.com](mailto:cherig@tampabay.rr.com)) or Susan Gouchoe, NC Solar Center ([susan\\_gouchoe@ncsu.edu](mailto:susan_gouchoe@ncsu.edu)).