



# GSEA

## The Georgia Solar Energy Association

### Summary of 2008 Georgia Clean Energy Tax Incentive

HB 670 (As Passed)  
 Total Tax Incentive Cap: \$2.5 Million Annually  
 Tax Incentive Sunset: December 31, 2012  
[www.gefa.org/Index.aspx?page=423](http://www.gefa.org/Index.aspx?page=423)

Clean Energy Technology	Residential Property Credit Limit (max. 35% of cost)	Commercial Property Credit Limit (max. 35% of cost)
Solar Energy Equipment for Domestic Water Heating	\$2,500 per Dwelling Unit	\$100,000 per Installation
Solar Energy Equipment for Solar Electric (PV), Other Solar Thermal Electric Applications, or Active Space Heating	\$10,500 per Installation	\$500,000 per Installation
Wind	\$10,500 per Installation	\$500,000 per Installation
Biomass gasification and pyrolysis	N/A	\$500,000 per Installation

Energy Efficiency Technology	Residential Property Credit Limit	Commercial Property Credit Limit
Energy Conservation Projects (Lighting)	N/A	\$0.60 per square foot with a price cap of \$100,000
Geothermal Heat Pump Systems	\$2,000 per installation	\$100,000 per project
Energy Efficiency Buildings	N/A	\$1.80 per square foot with a price cap of \$100,000 per project