



**Revenue Information Bulletin No. 09-027**  
**September 28, 2009**  
**Individual and Corporation Income Tax**

**Act 467 Expands the Wind or Solar Energy Systems Tax Credit**

[Act 467 of the Regular Session of the 2009 Louisiana Legislature](#) expands the wind or solar energy systems tax credit to taxpayers who do not own the structures into which the wind or solar energy systems are installed. The structures, however, must be located in Louisiana.

Act 467 also clarifies that only one tax credit will be available for each eligible system. If the residential property or system is sold, the taxpayer who claimed the tax credit must disclose the use of the tax credit to the purchaser. The provisions of Act 467 apply to taxable periods beginning on or after January 1, 2009.

Interested parties should contact Special Programs at (225) 219-0067.

Cynthia Bridges  
Secretary

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