

This Document can be made available  
in alternative formats upon request

State of Minnesota  
HOUSE OF REPRESENTATIVES

EIGHTY-SIXTH  
SESSION

HOUSE FILE No. **451**

February 2, 2009

Authored by Murdock; Anderson, S., and Kiffmeyer  
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act  
1.2 relating to taxation; providing a tax credit for certain small wind power generator  
1.3 installations; proposing coding for new law in Minnesota Statutes, chapter 290.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. **[290.0678] SMALL WIND POWER GENERATOR CREDIT.**

1.6 Subdivision 1. **Definitions.** For the purposes of this section, unless the context  
1.7 otherwise indicates, the following terms have the meanings given:

1.8 (a) "Commission" means the Public Utilities Commission.

1.9 (b) "Small wind power generator" means an electricity-generating installation at any  
1.10 one site that includes a turbine of not more than ten kilowatts that is powered entirely by  
1.11 wind energy and intended to serve the electricity needs of a household or small business.

1.12 (c) "Certified small wind power generator" means a product certified by the  
1.13 commission under subdivision 4 as a small wind power generator.

1.14 Subd. 2. **Credit allowed.** A taxpayer is allowed a credit against the tax that would  
1.15 otherwise be due under this chapter for the installation of a certified small wind power  
1.16 generator purchased after December 31, 2006. The credit is equal to 35 percent of the total  
1.17 cost of installation for a small wind power generator but may not exceed \$2,500.

1.18 Subd. 3. **Limitations; carryover.** (a) A taxpayer may not claim a credit under this  
1.19 section for more than one small wind power generator.

1.20 (b) The credit allowed, including carryovers, may not reduce the tax otherwise  
1.21 due under this chapter to less than zero.

1.22 (c) A taxpayer entitled to a credit that exceeds the taxpayer's total tax due for the tax  
1.23 year in which the credit is earned may carry over the excess amount and apply it to the  
1.24 taxpayer's tax liability for any of the next three succeeding taxable years.

2.1            Subd. 4. **Certification.** The commission may certify a product as a small wind  
2.2 power generator if the commission determines that the product provides an efficient and  
2.3 effective means of generating electricity for a household or small business.

2.4            **EFFECTIVE DATE.** This section is effective the day following final enactment  
2.5 and applies to taxable years beginning after December 31, 2006.