

SENATE BILL NO. 255

BY SENATOR WILLARD-LEWIS AND REPRESENTATIVES AUSTIN BADON,  
BOBBY BADON, CARMODY, GISCLAIR, HARDY, LEGER,  
MONToucET, GARY SMITH AND PATRICIA SMITH

1 AN ACT

2 To enact R.S. 47:6030.1, relative to tax credits; to grant an individual income tax credit or  
3 the cost of purchase, installation, or construction of certain residential energy  
4 efficient property for the residences of certain elderly people; and to provide for  
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:6030.1 is hereby enacted to read as follows:

8 **§6030.1. Residential energy efficiency tax credit for the qualified elderly**

9 **A.(1) For tax years beginning during 2012 and 2013, there shall be a**  
10 **credit against individual income tax for the cost of purchase, construction, or**  
11 **installation of qualifying residential energy efficient property for the Louisiana**  
12 **residence of a qualified elderly person as provided for in this Section.**

13 **(2) The credit may be claimed in cases where the qualified elderly person**  
14 **purchases a newly constructed home with such qualifying residential energy**  
15 **efficient property already installed or constructed, or where such qualifying**  
16 **property is purchased, constructed, or installed at an existing home.**

17 **B.(1) The credit shall be equal to fifty percent of up to twenty-five**  
18 **thousand dollars of the total aggregate cost of qualifying residential energy**  
19 **efficient property, including installation costs, that are purchased and installed**  
20 **in the Louisiana residence of a qualified elderly person. The credit may be used**  
21 **in addition to any federal tax credits earned for the same items. No taxpayer**  
22 **may receive more than twelve thousand five hundred dollars of credit pursuant**

1 to this Section per tax year and a taxpayer shall not receive any other state tax  
2 credit, exemption, exclusion, rebate or any other tax benefit for property or  
3 services for which the taxpayer has received a tax credit under this Section. If  
4 the tax credit allowed pursuant to this Section exceeds the amount of taxes due  
5 in the year in which it is claimed, then any unused credit may be carried  
6 forward as a credit against subsequent tax liability for a period not to exceed  
7 five years.

8 (2) In the case of a taxpayer who purchases and installs or constructs  
9 qualifying residential energy efficient property in a residence, the tax credit  
10 shall be claimed on the return for the taxable year in which such property is  
11 placed in service. In the case of a taxpayer who purchases a newly constructed  
12 home with such property, the tax credit shall be claimed on the return for the  
13 taxable year in which the act of sale takes place.

14 C. As used in this Section:

15 (1) "Qualified elderly person" means an individual sixty-five years of age  
16 or older and who is a resident of Louisiana, if such individual's adjusted gross  
17 income would make the taxpayer eligible for the special assessment level  
18 provided for in Article VII, Section 18(G) of the Constitution of Louisiana for  
19 the tax year in which the credit is claimed.

20 (2) "Qualifying residential energy efficient property" means energy  
21 efficient refrigerators, freezers, clothes washers, dishwashers, tankless water  
22 heaters, storage water heaters, room air conditioners, central air conditioners,  
23 air source heat pumps, furnaces, exterior windows and exterior doors. All  
24 qualifying residential energy efficient property must have earned the Energy  
25 Star label. All qualifying residential energy efficient property must be installed  
26 at the Louisiana residence that is either owned and occupied or rented and  
27 occupied by a qualified elderly person. The term shall not include wind energy  
28 systems or solar energy systems provided for in R.S. 47:6030.

29 Section 2. This Act shall become effective upon signature by the governor or, if not  
30 signed by the governor, upon expiration of the time for bills to become law without signature

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
3 effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_