

## **House Bill 232 version S – Bill Overview**

*An Act relating to a municipal air quality improvement tax credit; and relating to a municipal energy efficient new construction tax credit*

**By Joe Hardenbrook – Aide to the House Special Committee on Energy**

Before the House Special Committee on Energy – February 20, 2020

The CS adopted by the House Special Committee on Energy makes the following changes:

First, it removes the restriction on the Air Quality Improvement Tax Credits are only available to communities under a state or federal air quality improvement plan. This CS will make these tools available to any community who wishes to utilize them to address local air quality concerns.

Second, this CS inserts clear language in both tax credit sections to make clear that the credits are available for new construction as well as refurbishments, remodels and renovations. This flexibility will allow municipalities to incentivize not only new construction that improves air quality or energy efficiency, but also renovations and refurbishments of existing structures.