

400           (6) A claimant, estate, or trust ~~H~~→ [may not claim] ←~~H~~ may not claim or carry forward a  
 400a tax  
 401 credit described in Subsection (2) in a taxable year during which the taxpayer claims or carries  
 402 forward a tax credit under Section 59-10-1106.

403           Section 4. Section **59-10-1106** is amended to read:

404           **59-10-1106. Refundable renewable energy systems tax credits -- Definitions --**  
 405 **Certification -- Rulemaking authority.**

406           (1) As used in this section:

407           (a) "Active solar system" means the same as that term is defined in Section  
 408 59-10-1014.

409           (b) "Biomass system" means the same as that term is defined in Section 59-10-1014.

410           (c) "Commercial energy system" means the same as that term is defined in Section  
 411 59-7-614.

412           (d) "Commercial enterprise" means the same as that term is defined in Section  
 413 59-7-614.

414           (e) "Commercial unit" means the same as that term is defined in Section 59-7-614.

415           (f) "Direct use geothermal system" means the same as that term is defined in Section  
 416 59-10-1014.

417           (g) "Geothermal electricity" means the same as that term is defined in Section  
 418 59-10-1014.

419           (h) "Geothermal energy" means the same as that term is defined in Section 59-10-1014.

420           (i) "Geothermal heat pump system" means the same as that term is defined in Section  
 421 59-10-1014.

422           (j) "Hydroenergy system" means the same as that term is defined in Section  
 423 59-10-1014.

424           (k) "Hydrogen production system" means the same as that term is defined in Section  
 425 59-7-614.

426           (l) "Office" means the Office of Energy Development created in Section 79-6-401.

427           (m) "Passive solar system" means the same as that term is defined in Section  
 428 59-10-1014.

429           (n) "Principal recovery portion" means the same as that term is defined in Section  
 430 59-10-1014.

555 (ii) for purposes of a tax credit under Subsection (3), establishing the reasonable costs  
556 of a commercial energy system, as an amount per unit of energy production.

557 (d) A claimant, estate, or trust that obtains a written certification from the office shall  
558 retain the certification for the same time period a person is required to keep books and records  
559 under Section 59-1-1406.

560 (e) The office shall submit to the commission an electronic list that includes:

561 (i) the name and identifying information of each claimant, estate, or trust to which the  
562 office issues a written certification; and

563 (ii) for each claimant, estate, or trust:

564 (A) the amount of the tax credit listed on the written certification; and

565 (B) the date the commercial energy system or the hydrogen production system was  
566 installed.

567 (8) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
568 commission may make rules to address the certification of a tax credit under this section.

569 (9) A tax credit under this section is in addition to any tax credits provided under the  
570 laws or rules and regulations of the United States.

571 (10) A purchaser of one or more solar units that claims a tax credit under Section  
572 59-10-1024 for the purchase of the one or more solar units may not claim a tax credit under this  
573 section for that purchase.

574 (11) A claimant, estate, or trust may not claim or carry forward a tax credit described in  
575 this section in a taxable year during which the claimant, estate, or trust claims or carries  
576 forward a tax credit under Section ~~H→ [59-7-1029]~~ 59-10-1029 ←H .

577 Section 5. **Retrospective operation.**

578 This bill has retrospective operation for a taxable year beginning on or after January 1,  
579 2023.