

## ARTICLE 4. SOLAR ENERGY INCOME TAX CREDIT

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### Rule 1. Active Solar Thermal Programs

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<a href="#">55 IAC 4-1-9</a>	Minimum standard for thermal energy conversion sub-system (Repealed)
<a href="#">55 IAC 4-1-10</a>	Qualified energy system certificate; application (Transferred)
<a href="#">55 IAC 4-1-11</a>	Manufacturer pre-qualification number; application (Transferred)
<a href="#">55 IAC 4-1-12</a>	Appeal (Transferred)

#### 55 IAC 4-1-1 Definition (*Transferred*)

Sec. 1. *NOTE: Transferred from the Department of Commerce (55 IAC 4-1-1) to the Office of the Lieutenant Governor (16 IAC 3-1-1) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

#### 55 IAC 4-1-2 Tests required for manufactured solar collector (*Transferred*)

Sec. 2. *NOTE: Transferred from the Department of Commerce (55 IAC 4-1-2) to the Office of the Lieutenant Governor (16 IAC 3-1-2) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

#### 55 IAC 4-1-3 Performance tests for manufactured solar collector (*Transferred*)

Sec. 3. *NOTE: Transferred from the Department of Commerce (55 IAC 4-1-3) to the Office of the Lieutenant Governor (16 IAC 3-1-3) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

#### 55 IAC 4-1-4 Design and construction standards for manufactured solar collector (*Transferred*)

Sec. 4. *NOTE: Transferred from the Department of Commerce (55 IAC 4-1-4) to the Office of the Lieutenant Governor (16 IAC 3-1-4) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

#### 55 IAC 4-1-5 Minimum standards for other solar collectors (*Repealed*)

Sec. 5. (*Repealed by Department of Commerce; filed Mar 16, 1984, 3:40 pm: 7 IR 1239*)

#### 55 IAC 4-1-5.1 User-built and custom-built solar collector standard (*Transferred*)

Sec. 5.1. *NOTE: Transferred from the Department of Commerce (55 IAC 4-1-5.1) to the Office of the Lieutenant Governor*

(16 IAC 3-1-5) by P.L.4-2005, SECTION 150, effective February 9, 2005.

**55 IAC 4-1-6 Qualification for income tax credit (Transferred)**

Sec. 6. NOTE: Transferred from the Department of Commerce (55 IAC 4-1-6) to the Office of the Lieutenant Governor (16 IAC 3-1-6) by P.L.4-2005, SECTION 150, effective February 9, 2005.

**55 IAC 4-1-7 Storage sub-system standard (Transferred)**

Sec. 7. NOTE: Transferred from the Department of Commerce (55 IAC 4-1-7) to the Office of the Lieutenant Governor (16 IAC 3-1-7) by P.L.4-2005, SECTION 150, effective February 9, 2005.

**55 IAC 4-1-8 Control sub-system standard (Transferred)**

Sec. 8. NOTE: Transferred from the Department of Commerce (55 IAC 4-1-8) to the Office of the Lieutenant Governor (16 IAC 3-1-8) by P.L.4-2005, SECTION 150, effective February 9, 2005.

**55 IAC 4-1-9 Minimum standard for thermal energy conversion sub-system (Repealed)**

Sec. 9. (Repealed by Department of Commerce; filed Mar 16, 1984, 3:40 pm: 7 IR 1239)

**55 IAC 4-1-10 Qualified energy system certificate; application (Transferred)**

Sec. 10. NOTE: Transferred from the Department of Commerce (55 IAC 4-1-10) to the Office of the Lieutenant Governor (16 IAC 3-1-9) by P.L.4-2005, SECTION 150, effective February 9, 2005.

**55 IAC 4-1-11 Manufacturer pre-qualification number; application (Transferred)**

Sec. 11. NOTE: Transferred from the Department of Commerce (55 IAC 4-1-11) to the Office of the Lieutenant Governor (16 IAC 3-1-10) by P.L.4-2005, SECTION 150, effective February 9, 2005.

**55 IAC 4-1-12 Appeal (Transferred)**

Sec. 12. NOTE: Transferred from the Department of Commerce (55 IAC 4-1-12) to the Office of the Lieutenant Governor (16 IAC 3-1-11) by P.L.4-2005, SECTION 150, effective February 9, 2005.

**Rule 2. Passive Solar Thermal Systems**

<a href="#">55 IAC 4-2-1</a>	Definitions (Repealed)
<a href="#">55 IAC 4-2-2</a>	Requirements for receiving a passive solar tax credit (Repealed)
<a href="#">55 IAC 4-2-3</a>	Application procedure (Repealed)
<a href="#">55 IAC 4-2-4</a>	Appeals procedure (Repealed)
<a href="#">55 IAC 4-2-5</a>	Definition (Transferred)
<a href="#">55 IAC 4-2-6</a>	Compliance with standard (Transferred)
<a href="#">55 IAC 4-2-7</a>	Direct-gain systems; collection (Transferred)
<a href="#">55 IAC 4-2-8</a>	Direct-gain systems; absorption (Transferred)
<a href="#">55 IAC 4-2-9</a>	Direct-gain systems; storage (Transferred)
<a href="#">55 IAC 4-2-10</a>	Direct-gain systems; distribution (Transferred)
<a href="#">55 IAC 4-2-11</a>	Direct-gain systems; control (Transferred)
<a href="#">55 IAC 4-2-12</a>	Indirect-gain sunspace systems; collection in greenhouse-style attached or atrium sunspace (Transferred)

<a href="#"><u>55 IAC 4-2-13</u></a>	Indirect-gain sunspace systems; collection in solarium-style attached or atrium sunspace (Transferred)
<a href="#"><u>55 IAC 4-2-14</u></a>	Indirect-gain sunspace systems; absorption; storage; distribution (Transferred)
<a href="#"><u>55 IAC 4-2-15</u></a>	Indirect-gain sunspace systems; control (Transferred)
<a href="#"><u>55 IAC 4-2-16</u></a>	Indirect-gain trombe wall system (Transferred)
<a href="#"><u>55 IAC 4-2-17</u></a>	Double-envelope construction system (Transferred)
<a href="#"><u>55 IAC 4-2-18</u></a>	Isolated-gain thermosiphon systems; categorization (Transferred)
<a href="#"><u>55 IAC 4-2-19</u></a>	Isolated-gain thermosiphon systems; collection (Transferred)
<a href="#"><u>55 IAC 4-2-20</u></a>	Isolated-gain thermosiphon systems; absorption (Transferred)
<a href="#"><u>55 IAC 4-2-21</u></a>	Isolated-gain thermosiphon systems; storage (Transferred)
<a href="#"><u>55 IAC 4-2-22</u></a>	Isolated-gain thermosiphon systems; distribution (Transferred)
<a href="#"><u>55 IAC 4-2-23</u></a>	Isolated-gain thermosiphon systems; control (Transferred)
<a href="#"><u>55 IAC 4-2-24</u></a>	Semipassive or hybrid systems; mechanically pressurized thermal storage and control sub-system (Transferred)
<a href="#"><u>55 IAC 4-2-25</u></a>	Qualified energy system certificate; compliance with application procedure (Transferred)
<a href="#"><u>55 IAC 4-2-26</u></a>	Appeal (Transferred)

**55 IAC 4-2-1 Definitions (*Repealed*)**

Sec. 1. (*Repealed by Department of Commerce; filed Mar 16, 1984, 3:40 pm: 7 IR 1239*)

**55 IAC 4-2-2 Requirements for receiving a passive solar tax credit (*Repealed*)**

Sec. 2. (*Repealed by Department of Commerce; filed Mar 16, 1984, 3:40 pm: 7 IR 1239*)

**55 IAC 4-2-3 Application procedure (*Repealed*)**

Sec. 3. (*Repealed by Department of Commerce; filed Mar 16, 1984, 3:40 pm: 7 IR 1239*)

**55 IAC 4-2-4 Appeals procedure (*Repealed*)**

Sec. 4. (*Repealed by Department of Commerce; filed Mar 16, 1984, 3:40 pm: 7 IR 1239*)

**55 IAC 4-2-5 Definition (*Transferred*)**

Sec. 5. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-5) to the Office of the Lieutenant Governor (16 IAC 3-2-1) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-6 Compliance with standard (*Transferred*)**

Sec. 6. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-6) to the Office of the Lieutenant Governor (16 IAC 3-2-2) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-7 Direct-gain systems; collection (*Transferred*)**

Sec. 7. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-7) to the Office of the Lieutenant Governor (16 IAC 3-2-3) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-8 Direct-gain systems; absorption (*Transferred*)**

Sec. 8. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-8) to the Office of the Lieutenant Governor (16 IAC 3-2-4) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-9 Direct-gain systems; storage (*Transferred*)**

Sec. 9. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-9) to the Office of the Lieutenant Governor (16 IAC 3-2-5) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-10 Direct-gain systems; distribution (*Transferred*)**

Sec. 10. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-10) to the Office of the Lieutenant Governor (16 IAC 3-2-6) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-11 Direct-gain systems; control (*Transferred*)**

Sec. 11. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-11) to the Office of the Lieutenant Governor (16 IAC 3-2-7) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-12 Indirect-gain sunspace systems; collection in greenhouse-style attached or atrium sunspace (*Transferred*)**

Sec. 12. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-12) to the Office of the Lieutenant Governor (16 IAC 3-2-8) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-13 Indirect-gain sunspace systems; collection in solarium-style attached or atrium sunspace (*Transferred*)**

Sec. 13. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-13) to the Office of the Lieutenant Governor (16 IAC 3-2-9) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-14 Indirect-gain sunspace systems; absorption; storage; distribution (*Transferred*)**

Sec. 14. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-14) to the Office of the Lieutenant Governor (16 IAC 3-2-10) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-15 Indirect-gain sunspace systems; control (*Transferred*)**

Sec. 15. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-15) to the Office of the Lieutenant Governor (16 IAC 3-2-11) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-16 Indirect-gain trombe wall system (*Transferred*)**

Sec. 16. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-16) to the Office of the Lieutenant Governor (16 IAC 3-2-12) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-17 Double-envelope construction system (*Transferred*)**

Sec. 17. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-17) to the Office of the Lieutenant Governor (16 IAC 3-2-13) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-18 Isolated-gain thermosiphon systems; categorization (*Transferred*)**

Sec. 18. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-18) to the Office of the Lieutenant Governor*

(16 IAC 3-2-14) by P.L.4-2005, SECTION 150, effective February 9, 2005.

**55 IAC 4-2-19 Isolated-gain thermosiphon systems; collection (Transferred)**

Sec. 19. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-19) to the Office of the Lieutenant Governor (16 IAC 3-2-15) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-20 Isolated-gain thermosiphon systems; absorption (Transferred)**

Sec. 20. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-20) to the Office of the Lieutenant Governor (16 IAC 3-2-16) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-21 Isolated-gain thermosiphon systems; storage (Transferred)**

Sec. 21. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-21) to the Office of the Lieutenant Governor (16 IAC 3-2-17) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-22 Isolated-gain thermosiphon systems; distribution (Transferred)**

Sec. 22. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-22) to the Office of the Lieutenant Governor (16 IAC 3-2-18) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-23 Isolated-gain thermosiphon systems; control (Transferred)**

Sec. 23. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-23) to the Office of the Lieutenant Governor (16 IAC 3-2-19) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-24 Semipassive or hybrid systems; mechanically pressurized thermal storage and control sub-system (Transferred)**

Sec. 24. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-24) to the Office of the Lieutenant Governor (16 IAC 3-2-20) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-25 Qualified energy system certificate; compliance with application procedure (Transferred)**

Sec. 25. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-25) to the Office of the Lieutenant Governor (16 IAC 3-2-21) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-2-26 Appeal (Transferred)**

Sec. 26. *NOTE: Transferred from the Department of Commerce (55 IAC 4-2-26) to the Office of the Lieutenant Governor (16 IAC 3-2-22) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**Rule 3. Wind Energy Systems (Repealed)**

*(Repealed by Department of Commerce; filed Mar 16, 1984, 3:40 pm: 7 IR 1239)*

**Rule 4. Active Geothermal Systems**

[55 IAC 4-4-1](#)

Definition (Transferred)

[55 IAC 4-4-2](#)

Requirements for receiving tax credit (Repealed)

[55 IAC 4-4-3](#)

Application procedure for manufacturer pre-qualification number (Repealed)

[55 IAC 4-4-4](#)

Application procedure (Repealed)

<a href="#">55 IAC 4-4-5</a>	Appeals procedure (Repealed)
<a href="#">55 IAC 4-4-6</a>	Minimum standard (Transferred)
<a href="#">55 IAC 4-4-7</a>	Open-loop system (Transferred)
<a href="#">55 IAC 4-4-8</a>	Closed-loop system (Transferred)
<a href="#">55 IAC 4-4-9</a>	Qualified energy system certificate; application (Transferred)
<a href="#">55 IAC 4-4-10</a>	Manufacturer pre-qualification number; application (Transferred)
<a href="#">55 IAC 4-4-11</a>	Appeal (Transferred)

**55 IAC 4-4-1 Definition (Transferred)**

Sec. 1. *NOTE: Transferred from the Department of Commerce (55 IAC 4-4-1) to the Office of the Lieutenant Governor (16 IAC 3-3-1) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-4-2 Requirements for receiving tax credit (Repealed)**

Sec. 2. *(Repealed by Department of Commerce; filed Mar 16, 1984, 3:40 pm: 7 IR 1239)*

**55 IAC 4-4-3 Application procedure for manufacturer pre-qualification number (Repealed)**

Sec. 3. *(Repealed by Department of Commerce; filed Mar 16, 1984, 3:40 pm: 7 IR 1239)*

**55 IAC 4-4-4 Application procedure (Repealed)**

Sec. 4. *(Repealed by Department of Commerce; filed Mar 16, 1984, 3:40 pm: 7 IR 1239)*

**55 IAC 4-4-5 Appeals procedure (Repealed)**

Sec. 5. *(Repealed by Department of Commerce; filed Mar 16, 1984, 3:40 pm: 7 IR 1239)*

**55 IAC 4-4-6 Minimum standard (Transferred)**

Sec. 6. *NOTE: Transferred from the Department of Commerce (55 IAC 4-4-6) to the Office of the Lieutenant Governor (16 IAC 3-3-2) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-4-7 Open-loop system (Transferred)**

Sec. 7. *NOTE: Transferred from the Department of Commerce (55 IAC 4-4-7) to the Office of the Lieutenant Governor (16 IAC 3-3-3) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-4-8 Closed-loop system (Transferred)**

Sec. 8. *NOTE: Transferred from the Department of Commerce (55 IAC 4-4-8) to the Office of the Lieutenant Governor (16 IAC 3-3-4) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-4-9 Qualified energy system certificate; application (Transferred)**

Sec. 9. *NOTE: Transferred from the Department of Commerce (55 IAC 4-4-9) to the Office of the Lieutenant Governor (16 IAC 3-3-5) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-4-10 Manufacturer pre-qualification number; application (Transferred)**

Sec. 10. *NOTE: Transferred from the Department of Commerce (55 IAC 4-4-10) to the Office of the Lieutenant Governor (16 IAC 3-3-6) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**55 IAC 4-4-11 Appeal (Transferred)**

Sec. 11. *NOTE: Transferred from the Department of Commerce (55 IAC 4-4-11) to the Office of the Lieutenant Governor (16 IAC 3-3-7) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**Rule 5. Hydroelectric Energy Systems (Repealed)**

*(Repealed by Department of Commerce; filed Mar 16, 1984, 3:40 pm: 7 IR 1239)*

**Rule 6. Passive Geothermal Systems (Earth-sheltered Construction) (Transferred)**

*NOTE: Transferred from the Department of Commerce (55 IAC 4-6) to the Office of the Lieutenant Governor (16 IAC 3-4) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

**Rule 7. Alternative Energy Generating Systems; Photovoltaic, Wind, and Hydro Conversion Energy (Transferred)**

*NOTE: Transferred from the Department of Commerce (55 IAC 4-7) to the Office of the Lieutenant Governor (16 IAC 3-5) by P.L.4-2005, SECTION 150, effective February 9, 2005.*

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