

1 technologies investment tax credit; defining
2 terms; providing for a credit to be taken
3 against the corporate income tax for a
4 specified period; requiring that application be
5 made to the Department of Environmental
6 Protection for certification of eligibility for
7 the credit; authorizing the Department of
8 Environmental Protection to adopt rules;
9 authorizing the Department of Revenue to
10 perform audits and investigations; providing
11 procedures for revoking or modifying the
12 decision granting eligibility for the tax
13 credit; authorizing the Department of Revenue
14 to adopt rules; providing for expiration of the
15 provisions authorizing the tax credit; amending
16 s. 220.13, F.S.; allowing the adjustment of
17 federal income in conformance with tax credits
18 taken; amending s. 366.8255, F.S.; authorizing
19 an investor-owned electric utility to recover
20 the costs of investments in hydrogen energy
21 technologies incurred within a specified
22 period; amending s. 633.022, F.S.; authorizing
23 the State Fire Marshal to adopt uniform
24 standards for hydrogen fueling, storage, and
25 production facilities; providing an effective
26 date.

27
28 Be It Enacted by the Legislature of the State of Florida:

29
30 Section 1. Section 377.801, Florida Statutes, is
31 created to read:

1 377.801 Short title.--Sections 377.801-377.805 may be
2 cited as the "Florida Hydrogen Energy Technologies Act."

3 Section 2. Section 377.802, Florida Statutes, is
4 created to read:

5 377.802 Legislative intent.--The Legislature finds
6 that advancing the development of clean and efficient energy
7 technologies is important for the state's future, will promote
8 energy stability, and will protect the public health of the
9 state's people and environment. The Legislature finds that
10 hydrogen can be used as a clean and efficient energy carrier,
11 and that the development of hydrogen technologies in the state
12 will help to reduce pollution, reduce demand on foreign fuels,
13 promote energy diversity, enhance system reliability, educate
14 the public on the promise of alternative energy technologies,
15 and promote economic growth. The Legislature finds that the
16 promotion of hydrogen energy technologies will also promote
17 the development of associated energy technologies, including
18 fuel cells and solar technologies. The Legislature finds that
19 there is a need to assist in the development of early market
20 demand that will advance the commercialization and widespread
21 application of hydrogen energy technologies. The Legislature
22 further finds that this state is ideally positioned to
23 stimulate such advanced energy technology economic development
24 due to its ongoing and successful research and development
25 track record in this area, an abundance of natural and
26 renewable energy sources, an ability to attract significant
27 research and development federal dollars, and the need for the
28 state to find and secure clean energy technologies for the
29 benefit of this state's residents, visitors, and environment.

30 Section 3. Section 377.803, Florida Statutes, is
31 created to read:

1 377.803 Purpose.--The Florida Hydrogen Energy
2 Technologies Act is intended to provide matching grants to
3 stimulate capital investment in this state and to enhance the
4 market for, and promote the statewide use of, hydrogen energy
5 technologies. This targeted grant program is designed to
6 advance the already growing establishment of hydrogen energy
7 technologies in the state and encourage the use of other
8 incentives such as tax exemptions and to provide regulatory
9 certainty in order to attract additional producers,
10 developers, and users of hydrogen energy technology to this
11 state.

12 Section 4. Section 377.804, Florida Statutes, is
13 created to read:

14 377.804 Definitions.--As used in this act, the term:

15 (1) "Act" means the Hydrogen Energy Technologies Act.

16 (2) "Balance of plant" means all equipment and
17 components directly involved in the generation, storage, or
18 use of hydrogen for energy production located at the site of
19 hydrogen generation or use.

20 (3) "Department" means the Department of Environmental
21 Protection.

22 (4) "Fuel cell" means equipment using an
23 electrochemical process to generate energy or electricity or
24 to transfer heat.

25 (5) "Electrical grid optimization" means the use of
26 hydrogen energy technology to assist in decreasing electrical
27 peak demand.

28 (6) "Hydrogen energy technology" means any technology
29 that is used primarily for the purpose of generating or using
30 hydrogen directly as a fuel in this state, including, but not
31 limited to:

1 (a) Stationary fuel cell systems, or internal
2 combustion engine systems fueled with hydrogen, used for power
3 generation, including prime power, supplemental power, and
4 back-up power, and the balance of plant.

5 (b) On-road and off-road vehicles and watercraft
6 powered by fuel cells or internal combustion engines fueled
7 with hydrogen.

8 (c) Fueling systems and supportive infrastructure.

9 (d) Renewable energy resource systems used to
10 electrolytically produce hydrogen.

11 (e) Reformer technologies used to produce hydrogen
12 from the respective hydrogen carrier, including, but not
13 limited to, steam-methane, biomass, and chemical.

14 (f) Electrical grid electrolysis.

15 (g) Electrical grid optimization technologies.

16 (7) "Person" means an individual, partnership, joint
17 venture, private or public corporation, association, firm,
18 public service company, or any other entity, public or
19 private, however organized.

20 (8) "Renewable energy resource" means any method,
21 process, or substance, the use of which does not diminish its
22 availability or abundance, including, but not limited to,
23 solar energy, wind energy, thermal gradient power,
24 hydroelectric power, and fuels derived from agricultural
25 products, but does not include fossil fuel or nuclear power.

26 Section 5. Section 377.805, Florida Statutes, is
27 created to read:

28 377.805 Hydrogen Energy Technologies Grants Program.--

29 (1) The Hydrogen Energy Technologies Grants Program is
30 established within the department to provide hydrogen energy
31 matching grants for demonstration and commercialization

1 projects and for research and development relating to hydrogen
2 energy technologies and electrical grid optimization.

3 (2) Matching grants for hydrogen energy demonstration
4 and commercialization projects and for research and
5 development projects may be made to any of the following based
6 on the criteria in this section:

7 (a) Municipalities and county governments.

8 (b) Established for-profit companies licensed to do
9 business in this state.

10 (c) State universities.

11 (d) Utilities located and operating within the state.

12 (e) Nonprofit organizations.

13 (f) Qualified persons.

14 (3) The department shall adopt rules to administer the
15 awarding of grants under this program.

16 (4) Factors that the department shall consider in
17 awarding grants include, but are not limited to:

18 (a) The extent to which the project stimulates
19 in-state capital investment and economic development in
20 metropolitan and rural areas, including job creation and
21 future development of a commercial market for clean energy
22 technologies.

23 (b) The availability of matching funds from an
24 applicant, and the applicant's commitment to provide matching
25 funds.

26 (c) The ability to administer a complete project.

27 (d) Project duration and the timeline for
28 expenditures.

29 (e) The geographic area of the state in which the
30 project is to be conducted in relation to other projects.

31

1 (f) Other in-kind contributions applied to the total
2 project.

3 (g) The extent to which the project incorporates an
4 innovative new technology or an innovative application of an
5 existing technology.

6 (h) The degree to which a project generates thermal or
7 electrical energy by means of a low or zero-emissions
8 generation technology or renewable energy resource that has
9 substantial potential for long-term production.

10 (i) The degree to which the project fosters an overall
11 understanding and appreciation of clean energy technologies by
12 the general public, students, or a specific government or
13 sector of industry.

14 (j) The degree of public visibility and interaction.

15 (5) Grants awarded to any entity may subsequently be
16 amended by the department upon a determination that sufficient
17 criteria in subsection (4) are met for the additional funds.

18 (6) The department shall provide a progress report on
19 grants awarded to recipients to the Governor, the President of
20 the Senate, and the Speaker of the House of Representatives.

21 The report must include:

22 (a) A description of the extent to which the grants
23 program is benefiting the state's environment, public health,
24 and economic development;

25 (b) A list of grant recipients;

26 (c) The amount of each grant;

27 (d) The amount of matching funds provided by
28 recipients;

29 (e) The date of each grant;

30 (f) A description of each project or expansion funded
31 by a grant; and

1 (g) A description of each project's contribution to
2 the state's knowledge and use of hydrogen energy technologies.

3 Section 6. Paragraph (ccc) is added to subsection (7)
4 of section 212.08, Florida Statutes, to read:

5 212.08 Sales, rental, use, consumption, distribution,
6 and storage tax; specified exemptions.--The sale at retail,
7 the rental, the use, the consumption, the distribution, and
8 the storage to be used or consumed in this state of the
9 following are hereby specifically exempt from the tax imposed
10 by this chapter.

11 (7) MISCELLANEOUS EXEMPTIONS.--Exemptions provided to
12 any entity by this chapter do not inure to any transaction
13 that is otherwise taxable under this chapter when payment is
14 made by a representative or employee of the entity by any
15 means, including, but not limited to, cash, check, or credit
16 card, even when that representative or employee is
17 subsequently reimbursed by the entity. In addition, exemptions
18 provided to any entity by this subsection do not inure to any
19 transaction that is otherwise taxable under this chapter
20 unless the entity has obtained a sales tax exemption
21 certificate from the department or the entity obtains or
22 provides other documentation as required by the department.
23 Eligible purchases or leases made with such a certificate must
24 be in strict compliance with this subsection and departmental
25 rules, and any person who makes an exempt purchase with a
26 certificate that is not in strict compliance with this
27 subsection and the rules is liable for and shall pay the tax.
28 The department may adopt rules to administer this subsection.

29 (ccc) Equipment, machinery, and other materials for
30 hydrogen energy technologies.--

31

1 1. The sale or use of hydrogen energy technologies as
2 defined by s. 377.804(6) and of materials used in the
3 manufacture of hydrogen energy technologies is exempt from the
4 tax imposed by this chapter.

5 2. The Department of Environmental Protection shall
6 provide to the Department of Revenue a list of items
7 considered to meet the definition of hydrogen energy
8 technologies in s. 377.804(6). Any person may request a
9 determination from the Department of Environmental Protection
10 as to whether an item that is not on the list meets the
11 definition of hydrogen energy technology as defined by s.
12 377.804(6). The Department of Environmental Protection shall
13 make a determination and issue a revised list if appropriate.
14 The Department of Environmental Protection may adopt rules to
15 administer this paragraph.

16 3. The Department of Revenue may provide procedures by
17 rule for purchasers to make tax-exempt purchases.

18 4. This paragraph is repealed July 1, 2009.

19 Section 7. Paragraph (y) is added to subsection (7) of
20 section 213.053, Florida Statutes, to read:

21 213.053 Confidentiality and information sharing.--

22 (7) Notwithstanding any other provision of this
23 section, the department may provide:

24 (y) Information relative to ss. 212.08(7)(ccc) and
25 220.192 to the Department of Environmental Protection for use
26 in conducting its official business.

27
28 Disclosure of information under this subsection shall be
29 pursuant to a written agreement between the executive director
30 and the agency. Such agencies, governmental or
31 nongovernmental, shall be bound by the same requirements of

1 | confidentiality as the Department of Revenue. Breach of
2 | confidentiality is a misdemeanor of the first degree,
3 | punishable as provided by s. 775.082 or s. 775.083.

4 | Section 8. Subsection (8) of section 220.02, Florida
5 | Statutes, is amended to read:

6 | 220.02 Legislative intent.--

7 | (8) It is the intent of the Legislature that credits
8 | against either the corporate income tax or the franchise tax
9 | be applied in the following order: those enumerated in s.
10 | 631.828, those enumerated in s. 220.191, those enumerated in
11 | s. 220.181, those enumerated in s. 220.183, those enumerated
12 | in s. 220.182, those enumerated in s. 220.1895, those
13 | enumerated in s. 221.02, those enumerated in s. 220.184, those
14 | enumerated in s. 220.186, those enumerated in s. 220.1845,
15 | those enumerated in s. 220.19, those enumerated in s. 220.185,
16 | ~~and~~ those enumerated in s. 220.187, and those enumerated in s.
17 | 220.192.

18 | Section 9. Section 220.192, Florida Statutes, is
19 | created to read:

20 | 220.192 Hydrogen energy technologies investment tax
21 | credit.--

22 | (1) As used in this section, the term:

23 | (a) "Eligible costs" means all capital costs,
24 | operation and maintenance costs, and research and development
25 | costs incurred between July 1, 2005, and June 30, 2009, in
26 | connection with an investment in hydrogen energy technologies
27 | in this state, including, but not limited to, the costs of
28 | acquiring, leasing, constructing, installing, equipping, and
29 | financing hydrogen energy technologies in this state; all
30 | obligations incurred for labor; and obligations to
31 |

1 contractors, subcontractors, builders, and materialmen in this
2 state.

3 (b) "Hydrogen energy technology" means hydrogen energy
4 technology as defined in s. 377.804(6).

5 (2) For tax years beginning on or after January 1,
6 2005, a credit against the tax imposed by this chapter shall
7 be granted in an amount equal 75 percent of the eligible
8 costs. Credits may be used in tax years beginning on or after
9 January 1, 2005, and ending on or before December 31, 2011,
10 after which the credit expires and may not be used. If the
11 credit under this section is not fully used in any one tax
12 year because of insufficient tax liability on the part of the
13 corporation, the unused amount may be carried forward and used
14 in tax years beginning on or after January 1, 2006, and ending
15 on or before December 31, 2011, after which the credit
16 carryover expires and may not be used. A taxpayer that files a
17 consolidated return in this state as a member of an affiliated
18 group under s. 220.131(1) may be allowed the credit on a
19 consolidated return basis up to the amount of tax imposed upon
20 the consolidated group. Any eligible cost for which a credit
21 is claimed and which is deducted or otherwise reduces federal
22 taxable income shall be added back in computing adjusted
23 federal income under s. 220.13.

24 (3) Any corporation wishing to obtain tax credits
25 available under this chapter must submit to the Department of
26 Environmental Protection an application for the tax credit
27 which includes a complete description of all eligible costs
28 for which the corporation is seeking a credit and a
29 description of the total amount of credit sought. The
30 Department of Environmental Protection shall determine the
31 eligibility of the applicant for the credits sought, and

1 certify the determination to the applicant and to the
2 Department of Revenue. The corporation must attach the
3 Department of Environmental Protection's certification to the
4 tax return on which the credit is claimed. The Department of
5 Environmental Protection may adopt the necessary rules,
6 guidelines, and application materials for the application
7 process.

8 (4)(a) In addition to its existing audit and
9 investigation authority, the Department of Revenue may perform
10 any additional financial and technical audits and
11 investigations, including examining the accounts, books, and
12 records of the tax credit applicant which are necessary to
13 verify the eligible costs included in the tax credit return
14 and to ensure compliance with this section. The Department of
15 Environmental Protection shall provide technical assistance
16 when requested by the Department of Revenue on any technical
17 audits or examinations performed pursuant to this section.

18 (b) It is grounds for forfeiture of previously claimed
19 and received tax credits if the Department of Revenue
20 determines, as a result of an audit or examination or from
21 information received from the Department of Environmental
22 Protection, that a taxpayer received tax credits pursuant to
23 this section to which the taxpayer was not entitled. The
24 taxpayer is responsible for returning forfeited tax credits to
25 the Department of Revenue, and such funds shall be paid into
26 the General Revenue Fund of the state.

27 (c) The Department of Environmental Protection may
28 revoke or modify any written decision granting eligibility for
29 tax credits under this section if it is discovered that the
30 tax credit applicant submitted any false statement,
31 representation, or certification in any application, record,

1 report, plan, or other document filed in an attempt to receive
2 tax credits under this section. The Department of
3 Environmental Protection shall immediately notify the
4 Department of Revenue of any revoked or modified orders
5 affecting previously granted tax credits. Additionally, the
6 taxpayer must notify the Department of Revenue of any change
7 in its tax credit claimed.

8 (d) The taxpayer shall file with the Department of
9 Revenue an amended return or such other report as the
10 Department of Revenue prescribes by rule and shall pay any
11 required tax and interest within 60 days after the taxpayer
12 receives notification from the Department of Environmental
13 Protection that previously approved tax credits have been
14 revoked or modified, if uncontested, or within 60 days after a
15 final order is issued following proceedings involving a
16 contested revocation or modification order.

17 (e) A notice of deficiency may be issued by the
18 Department of Revenue at any time within 5 years after the
19 taxpayer receives formal notification from the Department of
20 Environmental Protection that previously approved tax credits
21 have been revoked or modified. If a taxpayer fails to notify
22 the Department of Revenue of any changes to its tax credit
23 claimed, a notice of deficiency may be issued at any time.

24 (f) A taxpayer that receives a credit under this
25 section for the construction or purchase of structures or the
26 purchase of equipment shall recapture and repay the amount of
27 credit attributable to such property if that property is not
28 used by the taxpayer for hydrogen energy technologies through
29 the warranty period of the complete system or system
30 components. If a warranty is not provided by the equipment
31 manufacturer, the equipment must be operated for the useful

1 life of the complete system or system components. Credit may
2 not be allowed under this section for an eligible cost
3 associated with an investment in hydrogen energy technologies
4 if the credit has previously been allowed for such eligible
5 cost.

6 (5) The Department of Revenue may adopt by rule the
7 forms required to claim a tax credit under this section, the
8 requirements and basis for establishing an entitlement to a
9 credit, and procedures for the examinations and audits
10 required to administer this section.

11 (6) The provisions of this section, except the credit
12 carryover provisions contained in subsection (2), expire on
13 July 1, 2009.

14 Section 10. Paragraph (a) of subsection (1) of section
15 220.13, Florida Statutes, is amended to read:

16 220.13 "Adjusted federal income" defined.--

17 (1) The term "adjusted federal income" means an amount
18 equal to the taxpayer's taxable income as defined in
19 subsection (2), or such taxable income of more than one
20 taxpayer as provided in s. 220.131, for the taxable year,
21 adjusted as follows:

22 (a) Additions.--There shall be added to such taxable
23 income:

24 1. The amount of any tax upon or measured by income,
25 excluding taxes based on gross receipts or revenues, paid or
26 accrued as a liability to the District of Columbia or any
27 state of the United States which is deductible from gross
28 income in the computation of taxable income for the taxable
29 year.

30 2. The amount of interest which is excluded from
31 taxable income under s. 103(a) of the Internal Revenue Code or

1 any other federal law, less the associated expenses disallowed
2 in the computation of taxable income under s. 265 of the
3 Internal Revenue Code or any other law, excluding 60 percent
4 of any amounts included in alternative minimum taxable income,
5 as defined in s. 55(b)(2) of the Internal Revenue Code, if the
6 taxpayer pays tax under s. 220.11(3).

7 3. In the case of a regulated investment company or
8 real estate investment trust, an amount equal to the excess of
9 the net long-term capital gain for the taxable year over the
10 amount of the capital gain dividends attributable to the
11 taxable year.

12 4. That portion of the wages or salaries paid or
13 incurred for the taxable year which is equal to the amount of
14 the credit allowable for the taxable year under s. 220.181.
15 The provisions of this subparagraph shall expire and be void
16 on June 30, 2005.

17 5. That portion of the ad valorem school taxes paid or
18 incurred for the taxable year which is equal to the amount of
19 the credit allowable for the taxable year under s. 220.182.
20 The provisions of this subparagraph shall expire and be void
21 on June 30, 2005.

22 6. The amount of emergency excise tax paid or accrued
23 as a liability to this state under chapter 221 which tax is
24 deductible from gross income in the computation of taxable
25 income for the taxable year.

26 7. That portion of assessments to fund a guaranty
27 association incurred for the taxable year which is equal to
28 the amount of the credit allowable for the taxable year.

29 8. In the case of a nonprofit corporation which holds
30 a pari-mutuel permit and which is exempt from federal income
31 tax as a farmers' cooperative, an amount equal to the excess

1 of the gross income attributable to the pari-mutuel operations
2 over the attributable expenses for the taxable year.

3 9. The amount taken as a credit for the taxable year
4 under s. 220.1895.

5 10. Up to nine percent of the eligible basis of any
6 designated project which is equal to the credit allowable for
7 the taxable year under s. 220.185.

8 11. The amount taken as a credit for the taxable year
9 under s. 220.187.

10 12. The amount taken as a credit for the taxable year
11 under s. 220.192.

12 Section 11. Paragraph (d) of subsection (1) of section
13 366.8255, Florida Statutes, is amended to read:

14 366.8255 Environmental cost recovery.--

15 (1) As used in this section, the term:

16 (d) "Environmental compliance costs" includes all
17 costs or expenses incurred by an electric utility in complying
18 with environmental laws or regulations or in deploying
19 hydrogen energy technologies as defined in s. 377.804(6),
20 including but not limited to:

21 1. Inservice capital investments, including the
22 electric utility's last authorized rate of return on equity
23 thereon;

24 2. Operation and maintenance expenses;

25 3. Fuel procurement costs;

26 4. Purchased power costs;

27 5. Emission allowance costs;

28 6. Direct taxes on environmental equipment; ~~and~~

29 7. Costs or expenses prudently incurred by an electric
30 utility pursuant to an agreement entered into on or after the
31 effective date of this act and prior to October 1, 2002,

1 between the electric utility and the Florida Department of
2 Environmental Protection or the United States Environmental
3 Protection Agency for the exclusive purpose of ensuring
4 compliance with ozone ambient air quality standards by an
5 electrical generating facility owned by the electric utility;
6 ~~and-~~

7 8. Costs incurred between July 1, 2005, and June 30,
8 2009, for hydrogen energy technologies, as defined in s.
9 377.804(6), which have the potential to contribute to the
10 provision of adequate and reliable electric service to or for
11 the public of this state and which have minimal rate impacts.
12 The electric utility must demonstrate that the proposed
13 hydrogen energy technology meets the definition in s.
14 377.804(6).

15 Section 12. Subsection (1) of section 633.022, Florida
16 Statutes, is amended, and subsection (4) is added to that
17 section, to read:

18 633.022 Uniform firesafety standards.--The Legislature
19 hereby determines that to protect the public health, safety,
20 and welfare it is necessary to provide for firesafety
21 standards governing the construction and utilization of
22 certain buildings and structures. The Legislature further
23 determines that certain buildings or structures, due to their
24 specialized use or to the special characteristics of the
25 person utilizing or occupying these buildings or structures,
26 should be subject to firesafety standards reflecting these
27 special needs as may be appropriate.

28 (1) The department shall establish uniform firesafety
29 standards that apply to:

30 (a) All new, existing, and proposed state-owned and
31 state-leased buildings.

1 (b) All new, existing, and proposed hospitals, nursing
2 homes, assisted living facilities, adult family-care homes,
3 correctional facilities, public schools, transient public
4 lodging establishments, public food service establishments,
5 elevators, migrant labor camps, mobile home parks, lodging
6 parks, recreational vehicle parks, recreational camps,
7 residential and nonresidential child care facilities,
8 facilities for the developmentally disabled, motion picture
9 and television special effects productions, ~~and~~ self-service
10 gasoline stations, and hydrogen fueling, storage, and
11 production facilities for stationary fuel cells and vehicles,
12 including maintenance and repair facilities, of which
13 standards the State Fire Marshal is the final administrative
14 interpreting authority.

15
16 In the event there is a dispute between the owners of the
17 buildings specified in paragraph (b) and a local authority
18 requiring a more stringent uniform firesafety standard for
19 sprinkler systems, the State Fire Marshal shall be the final
20 administrative interpreting authority and the State Fire
21 Marshal's interpretation regarding the uniform firesafety
22 standards shall be considered final agency action.

23 (4)(a) The State Fire Marshal may adopt rules
24 pertaining to or applicable to any building, structure,
25 facility, condition, situation, or circumstance in which
26 hydrogen is being used, produced, or stored, or in any other
27 manner dealt with or treated as a fuel, which the State Fire
28 Marshal finds are necessary to protect the public health,
29 safety, and welfare and to protect the safety of persons and
30 property in this state, including, but not limited to, the
31 adoption of the most recent edition of the National Fire

1 Protection Association's NFPA 1 and any other applicable code,
2 publication, or standard.

3 (b) The State Fire Marshal may require by rule that
4 any equipment used in conjunction with any use specified in
5 paragraph (a) be listed by a nationally recognized testing
6 laboratory, such as Underwriters Laboratories, Inc., or
7 Factory Mutual Laboratories, Inc. The State Fire Marshal may
8 adopt by rule procedures to determine whether a laboratory is
9 nationally recognized, taking into account the laboratory's
10 facilities, procedures, use of nationally recognized
11 standards, and any other criteria reasonably calculated to
12 reach an informed determination.

13 Section 13. This act shall take effect July 1, 2005.

14
15 *****

16 SENATE SUMMARY

17 Creates the Hydrogen Energy Technologies Act, consisting
18 of the Hydrogen Energy Technologies Grants Program within
19 the Department of Environmental Protection, which is
20 established for the purpose of promoting the
21 demonstration, commercialization, research, and
22 development of hydrogen energy technologies. Provides a
23 sales tax exemption for certain hydrogen energy
24 technology projects. Creates a hydrogen energy
25 technologies investment tax credit to provide for a
26 credit against the corporate income tax. Requires that
27 application be made to the Department of Environmental
28 Protection for certification of eligibility for the
29 credit. Provides procedures for revoking or modifying the
30 decision granting eligibility for the tax credit.
31 Provides for the tax credit to expire on July 1, 2009.
Provides for an investor-owned electric utility to
recover the costs of investments in hydrogen energy
technologies. Authorizes the State Fire Marshal to adopt
uniform standards for hydrogen fueling, storage, and
production facilities. (See bill for details.)