Minnesota incentives for wind energy systems funded by the American Recovery and Reinvestment Act of 2009 (ARRA)									
Eligible Applicant	Program	Description	More Info	Start Date					
COMMERCIAL,	Energy Efficiency and	Grants to businesses and non-profits to implement energy-	MN Office of	October, 2009					
INDUSTRIAL,	Renewable Energy Grants	efficiency improvements or to install renewable energy systems	Energy Security	(anticipated)					
SMALL BUSINESS & NON-PROFIT	Renewable Energy and Ground Source Heat Pump Rebates	Rebates for small businesses that install renewable energy systems or ground source heat pumps. Businesses with 20 or fewer employees are eligible.	MN Office of Energy Security	Pending*					
RESIDENTIAL	Renewable Energy and Ground Source Heat Pump Rebates	Rebates for homeowners who install renewable energy systems or ground source heat pumps in their primary residence.	MN Office of Energy Security	Pending*					
LOCAL GOV'T & PUBLIC SCHOOL	Renewable Energy Grant Program for School Districts and Local Government	Grants to local governments and schools to install renewable energy systems or ground source heat pumps.	MN Office of Energy Security	Pending*					

*Awaiting resolution of National Environmental Protection Act (NEPA) requirements

Other Minnesota incentives for wind energy systems									
Eligible Applicant	Program	Description	More Info	Start Date					
AGRICULTURAL PRODUCERS	Value Added Stock Loan Participation	Low-interest loan program to help finance purchases of stock in certain cooperatives, limited liability companies, or limited liability partnerships, including cooperatives for farm-generated wind energy generation up to 1MW.	MN Dept. of Agriculture	Ongoing					
	Sustainable Agriculture Loan Program	Low-interest loans to MN residents for capital expenditures that enhance environmental and economic viability of a farm. Wind turbines are eligible technologies.	MN Dept. of Agriculture	Ongoing					
	Agricultural Improvement Loan Program	Low-interest loan for improvements or additions to permanent agricultural facilities. Wind energy systems up to 1MW are eligible.	MN Dept. of Agriculture	Ongoing					
ANY ELECTRIC CUSTOMER	Net-Metering	Utility must pay the average retail rate to electric customer with on-site renewable energy generation under 40kw for net excess generation.	Individual utilities	Ongoing					

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For more information on any of these programs visit Windustry at <u>www.windustry.org</u> and the Database of State Incentives for Renewables and Efficiency at <u>www.dsireusa.org</u>

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co for while energy syste	ms funded by the American Recovery and Reinvestment Act	of 2009 (ARRA)	
Program	Description	More Info	Start Date
Production Tax Credit (PTC) (<i>modified</i>)	Extended the 2.1¢/kWh production tax credit for qualified wind energy systems through 2012.	U.S. Internal Revenue Service	Ongoing
Investment Tax Credit (ITC) (new)	Allows taxpayer to make an irrevocable election to receive a tax credit equal to 30% of the costs of a qualified wind project <i>instead of</i> the production tax credit through 2012.	U.S. Internal Revenue Service	August 16, 2009
Renewable Energy Grant (new)	Allows taxpayer to make an irrevocable election to receive a cash grant equal to 30% of the qualified costs of a wind energy project <i>instead of</i> the federal investment or production tax credits. Cannot be used if eligible for federal residential tax credit.	U.S. Dept. of Treasury	July 31, 2009
Federal Loan Guarantee Program (<i>modified</i>)	Loan guarantees for renewable energy projects using "new or significantly improved" technology or renewable energy projects that generate electricity.	U.S. Dept. of Energy	July 29, 2009
Clean Renewable Energy Bonds (CREBS) (modified)	Allocated an additional \$1.6 billion for electric cooperatives and government entities to receive a 0% interest bond to finance renewable energy projects.	U.S. Internal Revenue Service	August 4, 2009
Residential Renewable Energy Tax Credit (<i>modified</i>)	Provides a tax credit equal to 30% of the costs to install a wind system under 100kw placed in service prior to Jan. 1, 2017. Removed \$4,000 limit for systems installed after 2008.	U.S. Internal Revenue Service	Ongoing
Other	federal incentives for wind energy systems		-
Program	Description	More Info	Start Date
Rural Energy for America Program (REAP) Grants and Loan Guarantees	Available for installation of renewable energy systems and renewable energy development assistance. Program has allocated funds through 2012.	U.S. Dept. of Agriculture	Annual
Value-Added Producer Grant	Grants for planning activities and for value-added agricultural products and for farm-based renewable energy.	U.S. Dept. of Agriculture	Annual
Renewable Energy Production Incentive (REPI)	A 10-year production incentive of 2.1¢/kWh for electricity generated from a renewable energy system. Funds have been authorized for this program through 2026.	U.S. Dept. of Energy	Ongoing
	Production Tax Credit (PTC) (modified) Investment Tax Credit (ITC) (new) Renewable Energy Grant (new) Federal Loan Guarantee Program (modified) Clean Renewable Energy Bonds (CREBS) (modified) Residential Renewable Energy Tax Credit (modified) Residential Renewable Energy Tax Credit (modified) Other Program Rural Energy for America Program (REAP) Grants and Loan Guarantees Value-Added Producer Grant Renewable Energy Production Incentive	Production Tax Credit (PTC) (modified)Extended the 2.1¢/kWh production tax credit for qualified wind energy systems through 2012.Investment Tax Credit (ITC) (new)Allows taxpayer to make an irrevocable election to receive a tax credit equal to 30% of the costs of a qualified wind project instead of the production tax credit through 2012.Renewable Energy Grant (new)Allows taxpayer to make an irrevocable election to receive a cash grant equal to 30% of the qualified costs of a wind energy project instead of the federal investment or production tax credits. Cannot be used if eligible for federal residential tax credit.Federal Loan Guarantee Program (modified)Loan guarantees for renewable energy projects using "new or significantly improved" technology or renewable energy projects that generate electricity.Clean Renewable Energy Bonds (CREBS) (modified)Allocated an additional \$1.6 billion for electric cooperatives and government entities to receive a 0% interest bond to (CREBS) (modified)Residential Renewable Energy Tax Credit (modified)Provides a tax credit equal to 30% of the costs to install a wind system under 100kw placed in service prior to Jan. 1, 2017. Removed \$4,000 limit for systems installed after 2008.Other federal incentives for wind energy systems Arenewable energy development assistance. Program has allocated funds through 2012.Value-Added Producer GrantGrants for planning activities and for value-added agricultural products and for farm-based renewable energy.Renewable Energy Production IncentiveA 10-year production incentive of 2.1¢/kWh for electricity generated from a renewable energy system. Funds have been	Production Tax Credit (PTC) (modified)Extended the 2.1C/kWh production tax credit for qualified wind energy systems through 2012.U.S. Internal Revenue ServiceInvestment Tax Credit (ITC) (new)Allows taxpayer to make an irrevocable election to receive a tax credit equal to 30% of the costs of a qualified wind project instead of the production tax credit through 2012.U.S. Internal Revenue ServiceRenewable Energy Grant (new)Allows taxpayer to make an irrevocable election to receive a cash grant equal to 30% of the qualified costs of a wind energy project instead of the federal investment or production tax credits. Cannot be used if eligible for federal residential tax credit.U.S. Dept. of TreasuryFederal Loan Guarantee Program (modified)Loan guarantees for renewable energy projects using "new or significantly improved" technology or renewable energy projects that generate electricity.U.S. Internal Revenue ServiceClean Renewable Energy Bonds (CREBS) (modified)Provides a tax credit equal to 30% of the costs to install a wind system under 100kw placed in service prior to Jan. 1, 2017. Removed \$4,000 limit for systems installed after 2008.U.S. Internal Revenue ServiceMare federal incentives for wind energy systems ProgramAvailable for installation of renewable energy systems and renewable energy development assistance. Program has allocated funds hrough 2012.U.S. Dept. of Available for installation of renewable energy.Value-Added Producer GrantGrants for planning activities and for value-added agricultural products and for farm-based renewable energy.U.S. Dept. of AgricultureRural Energy Production IncentiveA 10-year producti



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