

**BOARD OF TAX APPEALS  
STATE OF LOUISIANA**

**KEVIN ARNOLD**

**PETITIONER**

**VERSUS**

**DOCKET NO. 9091**

**SECRETARY, DEPARTMENT OF REVENUE  
RESPONDENT**

\*\*\*\*\*

**JUDGMENT ON MERITS**

\*\*\*\*\*

A hearing was held before the Board on May 13, 2015 to hear the merits of this case with Judge Tony Graphia (ret.), Chairman; Cade R. Cole and Kernan A. Hand, Jr. present and no board members absent. Present before the Board were: Kevin Arnold ("Taxpayer") and Mia Strong, attorney for the Secretary, Department of Revenue ("Secretary"). After the hearing, the matter was taken under advisement, and the Board granted the Secretary's request that it be given time to file a post-hearing memoranda.

Taxpayer has appealed the Secretary's denial of an income tax refund for 2013 which request is for a credit for the purchase of two solar power systems for his residence.

It is the position of the Secretary that Taxpayer is entitled to a credit for only one the two solar power systems. The Secretary has granted a credit for one system.

The question before the Board is whether Taxpayer is entitled to credits for the two solar power systems or just for one?

On January 5, 2013 the Taxpayer entered into a contract with Solar Power Today, LLC to install two solar power systems in Taxpayer's residence in Maurepas, Louisiana. The solar power system installation was completed on January 24, 2013, and the final inspection was on January 29, 2013.

LAC:61:I.1907 dealing with Income Tax Credits for Solar Energy

Systems states in part in Subparagraph E:

“Solar Energy Systems Eligible for he Credit

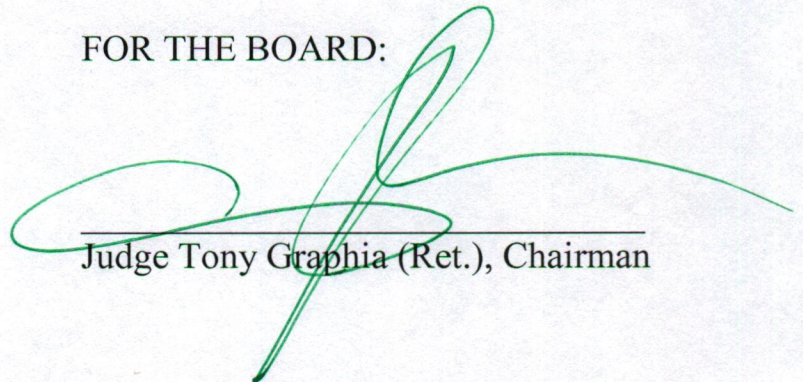
1. The credit provided by R.S. 47:6030 is only allowed for a complete and functioning solar energy system... With respect to each residence, only one tax credit for the purchase and installation of a single system shall be allowed... This provision also applies to residences which have claimed a solar tax credit prior to July 1, 2013 and shall in no way be construed or interpreted to allow more than one tax credit for any residence.”(Emphasis supplied)

The foregoing regulation went into effect on January 20, 2013. The two solar energy systems of the Taxpayer were not complete and functioning until after January 20, 2013 and therefore only one of Taxpayer’s two systems is eligible for the credit. The Secretary has granted the one tax credit to which Taxpayer is entitled.

IT IS ORDERED, AJUDGED AND DECREED that the Taxpayer’s petition is dismissed, and the Secretary’s denial upheld.

Baton Rouge, Louisiana this 17 day of June,  
2015.

FOR THE BOARD:



\_\_\_\_\_  
Judge Tony Graphia (Ret.), Chairman