



**Maryland**  
Energy  
Administration

**Larry Hogan, Governor**  
**Boyd K. Rutherford, Lt. Governor**  
**Mary Beth Tung, Director**

## **Maryland Energy Storage Income Tax Credit Program (Tax Year 2019)**

### **Agreement to Terms and Conditions**

Applicants must certify under penalty of perjury that the information provided in Application submissions and all of its attachments are complete, accurate, and true. Applicants must further certify they are authorized to submit the Application on behalf of the Property Owner, and agree to the terms and conditions stated below:

1. The Maryland Energy Administration (MEA) may award up to \$750,000 of tax credit certificates for Tax Year 2019 on a **first come, first served basis** while funding is available.
2. Tax credit certificates are calculated as the **lesser amount** of 30 percent of total installed costs of the energy storage system up to \$5,000 for a residential property and \$75,000 for a commercial property.
3. MEA will **not** accept applications for Tax Year 2019 after **January 15, 2020 at 11:59 pm EST**.
4. Submission of an application does not guarantee an energy storage tax credit certificate will be awarded.
5. Program funding is limited and the incentive is structured as outlined above and in the Maryland Energy Storage Income Tax Credit Program documents in accordance with the [Annotated Code of Maryland Article - Tax - General §10-719](#) and [Code of Maryland Regulations \(COMAR\) 14.26.07](#).
6. Energy storage systems must be installed at a residential or commercial property located within the State of Maryland.
7. The residential property where an energy storage system is installed must be the primary residence of the property owner. MEA will verify proof of primary residence via the [Maryland Department of Assessments and Taxation's \(SDAT\) online Real Property Data](#)

[Search](#) tool.

8. MEA may require additional information proving property ownership and/or primary residency before issuing an energy storage tax credit certificate. Failure to submit these documents, if requested, in a timely manner may impact your success in being awarded an energy storage tax credit certificate.
9. It is in MEA's sole discretion to determine if an energy storage system is eligible for a residential or commercial tax credit.
10. Energy storage systems must be installed during Tax Year 2019 (January 1, 2019 to December 31, 2019).
11. Tax credits issued in Tax Year 2019 may not be claimed for energy storage systems installed before January 1, 2019 or after December 31, 2019.
12. Residential and commercial applicants placed onto a waitlist queue in Tax Year 2019 cannot be carried over to Tax Year 2020 or any other tax year.
13. MEA will offer the Maryland Energy Storage Income Tax Credit Program for Tax Years 2018, 2019, 2020, 2021, and 2022.
14. Energy storage systems must meet the requirements of all Federal, State, and local laws, regulations, ordinances, and all other legally-binding requirements, including interconnection with the local electric utility and PJM Interconnection, if applicable.
15. Qualifying energy storage systems shall maintain certain safety criteria including:
  - A. Utilize equipment certified by a nationally recognized testing laboratory (NRTL);
  - B. Be installed by a licensed professional (e.g., a licensed electrician for electrical systems); and,
  - C. Be in compliance with all applicable building and fire codes.
16. Commercial taxpayers are limited to one energy storage tax credit certificate in Tax Year 2019.
17. Residential taxpayers are limited to one energy storage tax credit certificate, regardless of tax year.

18. Energy storage tax credit certificates are limited to one per property address, regardless of tax year.
19. Energy storage tax credits shall be applied to an individual's or business' Maryland State Income Tax Liability.
20. Any unused amount of an energy storage tax credit may not be carried over to any other taxable year.
21. Energy storage tax credits are non-refundable.
22. Energy storage tax credits may not be claimed for electric vehicles.
23. Energy storage systems that received grant funding from the Game Changer Grant Program, the Resiliency Hub Grant Program, or any other program offered by MEA are ineligible to receive a tax credit certificate from this Program.
24. MEA or its representative(s) may use photos and video of my facility, and data presented in my application for marketing, publicity, and advertising purposes. MEA and its representatives, subject to the requirements of the Maryland Public Information Act, and other applicable laws, will not divulge any confidential information or trade secrets.
25. MEA and its contractors make no representation or warranty and assume no liability with respect to quality, safety, performance, or other aspect of any design, system, or appliance installed pursuant to this application, and expressly disclaim any such representation, warranty, or liability.
26. Program Terms & Conditions are subject to change.

**Property Owner**

(Residential Homeowner or Business Owner)

Name \_\_\_\_\_

Title \_\_\_\_\_  
(If applicable)

Company Name \_\_\_\_\_  
(If applicable)

Signature \_\_\_\_\_

Date \_\_\_\_\_

**Third Party Contractor**

(Energy Storage Installation Company)

Name \_\_\_\_\_

Title \_\_\_\_\_

Company Name \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

For questions, suggestions, or more information, please contact Samuel Beirne via email at [energystorage.mea@maryland.gov](mailto:energystorage.mea@maryland.gov) or by phone 410-537-4000.

*For questions regarding Maryland State Income Taxes, please contact the Comptroller of Maryland (<http://www.marylandtaxes.gov>) and/or a licensed tax professional.*