

By: Representative Moak

To: Ways and Means

HOUSE BILL NO. 480

1 AN ACT TO PROVIDE AN INCOME TAX CREDIT TO STATE LICENSED
2 CONTRACTORS FOR THE CONSTRUCTION OF SINGLE-FAMILY HOMES THAT HAVE
3 BEEN CONSTRUCTED IN ACCORDANCE WITH AND CERTIFIED BY THE NATIONAL
4 GREEN BUILDING CERTIFICATION PROGRAM AND HAVE RECEIVED A NATIONAL
5 GREEN BUILDING CERTIFICATE; AND FOR RELATED PURPOSES.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

7 **SECTION 1.** (1) As used in this act, the following words and
8 phrases shall have the meanings ascribed in this section unless
9 the context clearly indicates otherwise:

10 (a) "National Association of Home Builders (NAHB)" and
11 "Home Builders Association of Mississippi" means a nonprofit
12 professional trade association dedicated to the promotion,
13 protection and preservation of the home building industry;

14 (b) "National Green Building Certification Program"
15 means a voluntary, energy efficient residential home building
16 program, developed by the National Association of Home Builders
17 Research Center and the Home Builders Association of Mississippi,
18 that provides guidance, assistance, inspections, diagnostic
19 testing and certification to builders and homeowners in the
20 construction of healthy, comfortable, energy efficient and
21 environmentally friendly homes;

22 (c) "National Green Building Certificate" means a
23 certificate issued under a certification program based on the NAHB
24 Model Green Home Building Guidelines published in 2005 or the
25 National Green Building Standard (ICC 700-2008), which includes
26 provisions that define green attributes for subdivisions,
27 multifamily dwellings, remodeling projects, additions and
28 single-family homes;



29 (d) "Owner" means a state licensed contractor who has
30 constructed a new single-family home that is occupied or ready to
31 be occupied;

32 (e) "Single-family home" means any building or
33 structure that is not more than three (3) floors in height and is
34 to be used by another as a residence.

35 (2) (a) For taxable years beginning on or after January 1,
36 2011, an owner of a newly built single-family home that has been
37 constructed in accordance with and certified by the National Green
38 Building Certification Program and has received a National Green
39 Building Certificate shall be entitled to a credit against the
40 income taxes imposed by this chapter in an amount equal to Five
41 Hundred Dollars (\$500.00) for a bronze certification, One Thousand
42 Dollars (\$1,000.00) for a silver certification, and One Thousand
43 Five Hundred Dollars (\$1,500.00) for a gold certification for the
44 taxable year during which the certificate of occupancy is issued.

45 (b) The taxpayer shall submit with his income tax
46 return a copy of the National Green Building Certificate and any
47 other documentation required by the Department of Revenue. The
48 amount of the credits allowed under this section shall not exceed
49 Five Thousand Dollars (\$5,000.00) in any specific year.

50 **SECTION 2.** Section 1 of this act shall be codified in
51 Chapter 7, Title 27, Mississippi Code of 1972.

52 **SECTION 3.** This act shall take effect and be in force from
53 and after July 1, 2010.

