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**IOWA UTILITIES BOARD**  
**Energy Section**

Docket No.: NOI-2015-0001  
Utility: Multiple Interested Parties  
File Date/Due Date: N/A  
Memo Date: April 12, 2016

**TO:** The Board

**FROM:** Ellen Shaw

**SUBJECT:** Recommendation to Close Inquiry on the Board's Wind Energy and Renewable Energy Tax Credit Rules

**I. Background**

On August 21, 2015, the Board issued an Order Opening Inquiry and Soliciting Comments regarding its wind energy and renewable energy tax credit rules found in 199 IAC 15.19, 15.20, and 15.21. The Board was concerned that there were projects that had received a preliminary determination of eligibility approximately six-and-a-half years prior, yet had not become operational. The notice of inquiry (NOI) invited interested participants to comment on possible milestone requirements that a facility must achieve in order receive a 12-month extension to its operational deadline and on several other possible administrative rule amendments. Participants filed comments that were generally favorable to implementing rules with milestone requirements that ensure a project seeking an operational deadline extension is moving towards completion.

During the October 2015 open meeting in which the Board discussed staff's draft proposed rule amendments, the Board expressed interest in exploring two additional issues: the facility ownership limits of Iowa Code § 476C.3(7) and minimum progress requirements as a potential filing requirement for initial eligibility. On November 3, 2015, the Board issued an Order Soliciting Additional Comments regarding the two issues. During the December 2015 open meeting, the Board discussed the two issues and provided direction for staff in drafting additional rule amendments.

**II. Analysis**

The Board is conducting a comprehensive review of its administrative rules in accordance with Iowa Code § 17A.7(2). Since the Board's review of chapter 15 will include subrules 15.19, 15.20, and 15.21, and since the purpose of the NOI in soliciting comments regarding milestone requirements, facility ownership

interpretation and other possible amendments has been fulfilled, staff recommends that the Board issue an order closing the NOI.

### **III. Recommendation**

Staff recommends that the Board review and issue the attached order which closes Docket No. NOI-2015-0001 and states that the comments from participants will be addressed in a comprehensive rule making for 199 IAC chapter 15.

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