



Missouri

Tax Deduction for Home Energy Efficiency Improvements

Incentive Type: Personal Deduction

Eligible Efficiency

Technologies: Yes; specific technologies not identified, Energy audit costs

Applicable Sectors: Residential

Amount: 100% of the cost of improvements

Maximum Amount: \$1,000 per return; \$2,000 cumulatively per taxpayer

Terms: Requires energy audit from DNR certified home energy auditor; only cost of audit and improvements identified during audit are eligible.

Authority 1: S.B. 1181

Date Enacted: 07/10/2008

Effective Date: 01/01/2009

Summary:

In July 2008, the state of Missouri enacted legislation allowing homeowners to deduct from their income taxes the cost of home energy audits and energy efficiency improvements based on recommendations made in such an audit. The tax deduction is valid for expenses of this nature incurred on or after January 1, 2009. The deduction has \$1,000 limit per individual or joint taxpayer return and a \$2,000 cumulative limit per individual or joint taxpayer. All deductions must be taken in the year in which the expenses were incurred. Audits must be performed by a home energy auditor certified by the Missouri Department of Natural Resources (DNR). A taxpayer may not take a deduction for work that received any sort of incentive or rebate through the state or through a utility-sponsored program.

Contact:

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