

2019 WL 7424711 (La.Bd.Tax.App.)

Board of Tax Appeals

State of Louisiana

CARL J. MASTRO, PETITIONER

v.

SECRETARY, DEPARTMENT OF REVENUE, STATE OF LOUISIANA, RESPONDENT

Docket No. 11329C

November 7, 2019

JUDGMENT

*1 This case came before the Board for hearing on September 11, 2019 on the merits of the Petition of Carl J. Mastro (the “Taxpayer”) with Judge Tony Graphia (Ret.), presiding and Board Members Cade R. Cole and Jay Loblano present. Participating in the hearing were Carl J. Mastro, appearing *pro se* on his own behalf, and Brittney Hull, attorney for Kimberly Robinson, Secretary, Department of Revenue, State of Louisiana (the “Department”). The Board now renders Judgment unanimously in accordance with the written reasons attached herewith.

IT IS ORDERED, ADJUDGED AND DECREED that the Taxpayer's prayer for relief BE AND IS HEREBY DENIED and that Judgment be rendered in favor of the Department and against the Taxpayer.

Judgment Rendered and Signed at Baton Rouge, Louisiana this 7 day of November, 2019.

WRITTEN REASONS FOR JUDGMENT

This case came before the Board for hearing on September 11, 2019 on the merits of the Petition of Carl J. Mastro (the “Taxpayer”) with Judge Tony Graphia (Ret.), presiding and Board Members Cade R. Cole and Jay Loblano present. Participating in the hearing were Carl J. Mastro, appearing *pro se* on his own behalf, and Brittney Hull, attorney for Kimberly Robinson, Secretary, Department of Revenue, State of Louisiana (the “Department”). The Board now renders the attached Judgment unanimously in accordance with the following written reasons.

The Taxpayer appeals from a Notice titled *Denial of Solar Claim* dated April 16, 2018 (the “Refund Denial”). The Refund Denial sets for the Department's decision to deny the Taxpayer's claim for a Wind and Solar Credit in the amount of \$12,500.00 for the 2016 individual income tax year. The Refund Denial states that under [La. R.S. 47:6030](#) the Wind and Solar Credit is available for solar energy systems installed on or before December 31, 2015. The stated reason for the denial is that the Taxpayer's system was installed after that date. The Taxpayer does not dispute that the system was installed after December 31, 2015.

The Wind and Solar Credit is provided for in [La. R.S. 47:6030](#). [La. R.S. 47:6030\(B\)](#) provides the credit for the purchase and installation of a solar electric system. [La. R.S. 47:6030\(B\)\(1\)\(d\)](#) states that there shall be no tax credits authorized, issued, or granted for systems installed on or after January 1, 2016. Thus, the Taxpayer cannot claim the credit on a system installed after December 31, 2015.

Here, the evidence presented in the record and at the hearing establishes that the system at issue was installed after December 31, 2015. Thus, the system is not eligible for the Wind and Solar Credit. The Department was therefore correct to deny the Taxpayer's claim. Accordingly, the Refund Denial must be upheld.

*2 Baton Rouge, Louisiana this November 7, 2019 day of November, 2019.

For the Board:

Judge Tony Graphia (Ret.)
Chairman

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