

# Tax rate for commercial leasing of photovoltaic panels

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For projects begun in 2023 and in service by 2026, the credit is 22%. It then decreases to 10% for later years. The code's provision of both starting and ending dates is deliberate, and detailed ...

The Section 48 commercial credit can be applied to both customer-sited commercial solar systems and large-scale utility solar farms. The rate is effectively at 30% until Treasury issues guidance on new ...

Currently, businesses can claim a 30% federal tax credit on commercial solar and/or energy storage projects.

As indicated above for a solar PV property that commenced construction in 2021 and was eligible for a 22% ITC, when the tax basis is \$1,000,000, the 22% ITC reduces tax liability by \$220,000.

Provides a tax deduction for the cost of energy efficiency improvements to commercial buildings, installed as part of the building envelope; interior lighting systems; or the heating, cooling, ventilation, ...

The commercial tax credits that leasing companies can still claim ...

The commercial tax credits that leasing companies can still claim help narrow this gap further. When a provider passes those tax benefits through as lower monthly rates, leasing becomes ...

As of 2025, the federal ITC provides a 30% tax credit for qualified commercial solar installations. This rate is scheduled to remain at 30% through 2032, after which it will step down to ...

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