



July 17, 2025

Ms. Samantha Meserve  
Director of the Renewable and Alternative Energy Division  
Massachusetts Department of Energy Resources  
100 Cambridge Street, 9th Floor  
Boston, MA 02114

**Re: Initial Comments re SMART 3.0 Capacity Allocations for 2025-2026 and Clarifying Questions**

Dear Ms. Meserve,

The Coalition for Community Solar Access (CCSA) and the Alliance for Climate Transition (ACT) acknowledge and truly appreciate that DOER has recognized the importance of opening SMART 3.0 as quickly as possible given pending federal legislation at the time the emergency regulations were filed. Since then, HR 1, the One Big Beautiful Bill Act, and the [July 7 Executive Order](#) have shown clearly that there is a very finite window to qualify for the federal ITC. It is in the Commonwealth's interest to accelerate as much solar deployment as possible in the next 12 months to take advantage of the lowest prices for clean energy generation that will exist in coming years. The best way for DOER to do so is by releasing the 2026 capacity now alongside the 2025 capacity, making a combined 2025-2026 program year at the incentive rates planned for 2025. This will allow projects sufficient clarity and time to plan for commencing construction by the first half of next year. As we have advocated for before, we would recommend an unlimited 2025-2026 capacity allocation. Given that solar costs will increase dramatically once the ITC is unavailable, limiting capacity in the next 12 months in the name of affordability would be counterproductive. In the alternative, DOER could amend the regulations to grant the ability to pull forward a portion of 2026 capacity to be allocated in 2025 if the 2025 allocation fills before the end of the year. We strongly urge DOER to adopt creative solutions to minimize any delay or barrier to projects that would otherwise be able to mobilize towards commencing construction this year.

We will provide additional, more detailed comments on elements of the SMART 3.0 program design and regulations by the July 25th deadline, and we greatly appreciate your attention to this particularly timely issue in the meantime. In addition, we thank

you for releasing the FAQs this week; we have a few additional questions that if answered, would help inform our comments.

#### Questions for DOER Re SMART 3.0 Emergency Regulations

1. Thank you for noting that all guidelines will be posted as they are available, no later than October 15. Can you provide any further information about the carbon storage data layer and mapping tool? This is data that is new to solar developers, so many have questions about how to use the expected tool and what it will mean for site suitability and costs. We strongly urge DOER to release the carbon storage mapping tool, along with training on how to use the tool, as soon as possible.
2. Will there be any changes to the application forms, processes, and required supporting materials? If so, when will information on those changes be available?
3. The land use sections of the regulations in (1)(b) that properties in the State Register that have received proper regulatory authorization are exempt from prohibitions under SMART, but the same exception is not explicitly noted in (a) or (c). Can you confirm that if a project site has received all necessary state and local permits, it is eligible under SMART 3.0?
4. The performance standards in 28.08 Section (7) include items that understandably would be necessary for dual-use projects, but the section notes the standards are applicable to “All STGUs qualifying as Dual-use Agricultural STGUs or **subject to the requirements of 225 CMR 28.09**”. We strongly recommend revising this section to clarify that including restrictions on leveling and soil impacts do not apply to *all* ground mount projects, but only dual-use projects. This clarification is incredibly important as moving earth will be an important means of demonstrating that a project has commenced construction in order to qualify for the ITC.
5. When would exceptions to the Project Segmentation requirements be submitted and reviewed?
6. Can you confirm that projects sited on Previously Developed Land are still eligible even if the project footprint overlaps with land designated as Core Habitat or land with a carbon storage score in the top 20%? Similarly, can you confirm that all projects sited on Previously Developed Land are exempt from mitigation payments under 28.09?