

SS SCS HCS HB 220 -- COMPANIES REGULATED BY THE PSC

This bill specifies that if local and long distance telecommunications services subject to sales tax are aggregated with and not separately from charges for telecommunications service or other services not subject to the tax, then charges for nontaxable services may be subject to taxation unless the telecommunications provider can identify by reasonable and verifiable standards the portion of the charges not subject to the tax (Section 114.020, RSMo).

Beginning January 1, 2020, any public utility company which has ownership of any real or personal property associated with a project that directly uses wind energy to generate electricity will be taxed using a standardized methodology of:

- (1) Any wind energy property will be assessed on the county assessor's local tax rolls;
- (2) Any property consisting of land and buildings related to the wind energy project will be assessed under Section 137.076; and
- (3) All other business or personal property of a public utility company that owns property associated with a wind energy project will be assessed under Section 137.122 (Section 153.030).

Additionally, this bill specifies that any real or tangible personal property associated with a project which uses wind energy directly to generate electricity will be valued and taxed by any state and local authorities having jurisdiction (Section 153.034).

The bill also establishes the "Task Force on Wind Energy." The task force will be comprised of six members including three members from the House of Representatives, three members from the Senate, and two members from county government with experience in wind energy valuations. The task force must conduct public hearings, research, and compile a report for the General Assembly by December 31, 2019 regarding the economic benefits and drawbacks of wind turbines, statewide assessment and taxation of wind turbines and their connected equipment at the county level, compliance with state and federal programs and regulations, and potential legislation that would provide a uniform assessment and taxation methodology for wind turbines (Section 393.1073).