

House _____ Amendment NO. _____

Offered By

AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 133, Page 6, Section 135.030, Line 64, by inserting after all of said section and line the following:

"137.077. 1. (1) Beginning January 1, 2024, for purposes of assessing all real property, excluding land, or tangible personal property associated with a project that uses solar energy directly to generate electricity, the assessor shall determine the true value in money of such property, provided that all solar energy property with a placard output value of one megawatt or less shall be considered to be de minimis in value. The assessor shall request any documentation necessary to determine the true value in money of such property.

(2) Notwithstanding the provisions of subdivision (1) of this subsection to the contrary, the tax liability actually owed for solar energy property that was built prior to December 31, 2023, shall not exceed five hundred dollars per megawatt. For projects for which the land associated with such project is reclassified due to the project, the property tax liability incurred from such land shall be included in the limit established in this subdivision.

(3) Notwithstanding the provisions of subdivision (1) of this subsection to the contrary, the tax liability actually owed for solar energy property contracted to sell power between 2013 and August thirty-first of 2022 shall not exceed two thousand five hundred dollars per megawatt of combined real and tangible personal property tax liability.

2. Nothing in this section shall be construed to prohibit an entity from engaging in a project which was originally constructed or contracted utilizing financing authorized pursuant to chapter 100 for construction, from engaging in enhanced enterprise zone agreements under sections 135.950 to 135.973 or similar tax abatement agreements authorized pursuant to state law with state or local officials, or to affect any existing enhanced enterprise zone or chapter 100 agreements.

3. Notwithstanding any provision of law to the contrary, no taxpayer shall be liable for property taxes not paid in any tax year on property that was exempted from property tax pursuant to section 137.100 during such tax year.

4. The provisions of subdivision (2) of subsection 1 and subsection 2 of this section shall expire on December 31, 2050."; and

Further amend said bill by amending the title, enacting clause, and intersectional references

Action Taken _____ Date _____

1 accordingly.