

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute No. 2 for Senate Committee Substitute
2 for Senate Bill No. 96, Page 14, Section 137.073, Line 329, by inserting after all of said section and
3 line the following:
4

5 "137.077. 1. (1) Beginning January 1, 2024, for purposes of assessing all real property,
6 excluding land, or tangible personal property associated with a project that uses solar energy directly
7 to generate electricity, the assessor shall determine the true value in money of such property,
8 provided that all solar energy property with a placard output value of one megawatt or less shall be
9 considered to be de minimis in value. The assessor shall request any documentation necessary to
10 determine the true value in money of such property.

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

16 2. Nothing in this section shall be construed to prohibit an entity from engaging in a project
17 which was originally constructed utilizing financing authorized pursuant to chapter 100 for
18 construction, from engaging in enhanced enterprise zone agreements under sections 135.950 to
19 135.973 or similar tax abatement agreements authorized pursuant to state law with state or local
20 officials, or to affect any existing enhanced enterprise zone or chapter 100 agreements.

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

24 4. The provisions of subdivision (2) of subsection 1 and subsection 2 of this section shall
25 expire on December 31, 2050."; and
26

27 Further amend said bill by amending the title, enacting clause, and intersectional references
28 accordingly.

Action Taken _____ Date _____