

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 prior to December 31, 2023, shall  
13 not exceed five hundred dollars per megawatt. For projects for which the land associated with such  
14 project is reclassified due to the project, the property tax liability incurred from such land shall be  
15 included in the limit established in this subdivision.

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

20 2. Nothing in this section shall be construed to prohibit an entity from engaging in a project  
21 which was originally constructed or contracted utilizing financing authorized pursuant to chapter  
22 100 for construction, from engaging in enhanced enterprise zone agreements under sections 135.950  
23 to 135.973 or similar tax abatement agreements authorized pursuant to state law with state or local  
24 officials, or to affect any existing enhanced enterprise zone or chapter 100 agreements.

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

28 4. The provisions of subdivision (2) of subsection 1 and subsection 2 of this section shall  
29 expire on December 31, 2050."; and  
30

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

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 accordingly.