

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Bill No. 23, Page 1, Section
2 A, Line 4, by inserting after all of said section and line the following:

3
4 "137.077. 1. (1) Beginning January 1, 2024, for purposes of assessing all real property,
5 excluding land, or tangible personal property associated with a project that uses solar energy directly
6 to generate electricity, the assessor shall determine the true value in money of such property,
7 provided that all solar energy property built prior to December 31, 2023 or with a placard output
8 value of one megawatt or less shall be considered to be de minimis in value. The assessor shall
9 request any documentation necessary to determine the true value in money of such property.

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

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

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

23 4. The provisions of this section shall expire on December 31, 2050."; and
24

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

Action Taken _____ Date _____