

HB 2651 -- SOLAR ENERGY PROJECTS

SPONSOR: Haden

Beginning January 1, 2025, 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, 37.5% of the original costs will be the true property value beginning the year immediately following the year of construction of the property. All land associated with the project that used solar energy will be assessed as commercial property.

As specified in this bill, if any public utility company has ownership of any real or personal property associated with a project which uses solar energy directly to generate electricity, such solar energy project property will be valued and taxed by any local authorities having jurisdiction.

Beginning January 1, 2025, for any public utility company which has a solar energy project, such solar energy project shall be assessed with any solar energy property of such company assessed upon the county assessor's local tax rolls, and all other real property, excluding land, or personal property related to the solar energy project assessed using the methodology as specified in the bill.

The total amount of real property associated with all solar energy projects in any county may not exceed 2% of all cropland in the county. Any resident of the county has standing to bring suit if he or she believes that the cap on cropland has been met.

At least 75% of all real and tangible personal property solar equipment associated with a project that uses solar energy to generate electricity must be made in or sources from the United States.

This bill is similar to HB 1997 (2022).