

# OFFICE OF FISCAL ANALYSIS

Legislative Office Building, Room 5200  
Hartford, CT 06106 ◊ (860) 240-0200  
<http://www.cga.ct.gov/ofa>

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HB-6106

AN ACT CONCERNING THE PROPERTY TAX EXEMPTION FOR CERTAIN RENEWABLE ENERGY SOURCES AND NONRESIDENTIAL HYDROPOWER FACILITIES.

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## ***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:***

<b>Municipalities</b>	<b>Effect</b>	<b>FY 22 \$</b>	<b>FY 23 \$</b>
Various Municipalities	Grand List Reduction	See Below	See Below

## ***Explanation***

The bill clarifies that certain Class I renewable energy sources that participate in net metering or are leased are exempt from the property tax. To the extent a municipality is currently taxing sources that are exempt under current law, there is a grand list reduction equal to the value of the exempt property.

## ***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.