



Senate

General Assembly

File No. 551

February Session, 2024

Senate Bill No. 451

Senate, April 18, 2024

The Committee on Finance, Revenue and Bonding reported through SEN. FONFARA of the 1st Dist., Chairperson of the Committee on the part of the Senate, that the bill ought to pass.

AN ACT CONCERNING A WORKING GROUP TO EXAMINE THE PROPERTY TAX EXEMPTION FOR SOLAR PHOTOVOLTAIC SYSTEMS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (*Effective from passage*) (a) There is established a working
2 group to examine the property tax exemption under subdivision (57) of
3 section 12-81 of the general statutes for Class I renewable energy
4 sources, as defined in section 16-1 of the general statutes, that are solar
5 photovoltaic systems and analyze how such systems are sited in
6 municipalities, the customers or end users of electricity generated by
7 such systems and any other matters the working group deems relevant
8 to such tax exemption, systems and municipalities.

9 (b) The working group shall consist of the chairpersons of the joint
10 standing committees of the General Assembly having cognizance of
11 matters relating to energy and technology, municipal matters and
12 finance, revenue and bonding and any other individuals, including, but
13 not limited to, municipal tax assessors, that such chairpersons believe

14 may serve as sources of information and data to accomplish the
15 purposes of this section.

16 (c) The chairpersons of the joint standing committee of the General
17 Assembly having cognizance of matters relating to finance, revenue and
18 bonding shall serve as chairpersons of the working group and shall
19 schedule the first meeting of the working group, which shall be held not
20 later than sixty days after the effective date of this section.

21 (d) The administrative staff of the joint standing committee of the
22 General Assembly having cognizance of matters relating to finance,
23 revenue and bonding shall serve as administrative staff of the working
24 group.

25 (e) Not later than January 1, 2025, the working group shall submit a
26 report on its findings and recommendations to the joint standing
27 committees of the General Assembly having cognizance of matters
28 relating to energy and technology, municipal matters and finance,
29 revenue and bonding, in accordance with the provisions of section 11-
30 4a of the general statutes. The working group shall terminate on the date
31 that it submits such report or January 1, 2025, whichever is later.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section

FIN *Joint Favorable*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note**State Impact:** None**Municipal Impact:** None**Explanation**

There is no fiscal impact due to convening the working group.

The Out Years**State Impact:** None**Municipal Impact:** None



OLR Bill Analysis

SB 451

***AN ACT CONCERNING A WORKING GROUP TO EXAMINE THE
PROPERTY TAX EXEMPTION FOR SOLAR PHOTOVOLTAIC
SYSTEMS.***

SUMMARY

The Office of Legislative Research does not analyze Special Acts.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable

Yea 51 Nay 0 (04/03/2024)