



General Assembly

February Session, 2024

Raised Bill No. 451

LCO No. 3436



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

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

Statement of Purpose:

To establish a working group to examine the property tax exemption under subdivision (57) of section 12-81 of the general statutes for Class I renewable energy sources that are solar photovoltaic systems.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]