

# OFFICE OF FISCAL ANALYSIS

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sHB-7266

AN ACT ESTABLISHING A UNIFORM SOLAR CAPACITY TAX.

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## ***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:***

<b>Municipalities</b>	<b>Effect</b>	<b>FY 26 \$</b>	<b>FY 27 \$</b>
Various Municipalities	Potential Revenue Gain	None	See Below
Various Municipalities	Grand List Impact	None	See Below

## ***Explanation***

The bill results in a revenue gain to municipalities beginning in FY 27 associated with an annual tax on certain solar photovoltaic systems. Any revenue gain will be dependent on the number of megawatts and nameplate capacity for each system. Revenue gain may be reduced to the extent municipalities choose to freeze or stabilize the tax.

The bill also clarifies an existing property tax exemption by specifying that it only applies to equipment and devices that generate electricity and not to any real property on which these devices are located. Any grand list impact will be dependent on how this land and equipment is currently being taxed.

## ***The Out Years***

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

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