

SECOND REGULAR SESSION

HOUSE BILL NO. 1836

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MCMULLEN.

3632H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 137, RSMo, by adding thereto one new section relating to the assessment of solar property.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 137, RSMo, is amended by adding thereto one new section, to be known as section 137.077, to read as follows:

137.077. 1. (1) Beginning January 1, 2025, for purposes of assessment, all real property, excluding land, or tangible personal property associated with a project that uses solar energy directly to generate electricity and that was built, or was contracted to sell power, on or before December 31, 2024, shall be considered to be de minimis in value. The assessor shall request any documentation necessary to determine the true value in money of such property.

(2) Notwithstanding the provisions of subdivision (1) of this section to the contrary, the tax liability actually owed for solar energy property that was built or was contracted to sell power, on or before December 31, 2024, shall not exceed one thousand per megawatt. For projects for which the land associated with such project is reclassified due to the project, the property tax liability incurred from such land shall be included in the limit established in this subdivision.

2. Nothing in this section shall be construed to prohibit an entity from engaging in a project that was originally constructed utilizing financing authorized under chapter 100 for construction, to prohibit an entity from engaging in enhanced enterprise zone agreements under sections 135.950 to 135.973 or similar tax abatement agreements

EXPLANATION — Matter enclosed in bold-faced brackets ~~thus~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 **authorized pursuant to state law with state or local officials, or to affect any existing**
18 **enhanced enterprise zone or chapter 100 agreements.**

19 **3. Notwithstanding any provision of law to the contrary, no taxpayer shall be**
20 **liable for property taxes not paid in any tax year on property that was exempted from**
21 **property tax under section 137.100 during such tax year.**

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