



General Assembly

**Substitute Bill No. 7332**

January Session, 2007

\*        HB07332FIN        040907        \*

**AN ACT ELIMINATING THE SUNSET DATE ON THE PROPERTY TAX EXEMPTION FOR SOLAR ENERGY SYSTEMS.**

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

1       Section 1. Subsection (a) of subdivision (56) of section 12-81 of the  
2       general statutes is repealed and the following is substituted in lieu  
3       thereof (*Effective July 1, 2007*):

4       (a) Subject to authorization of the exemption by ordinance in any  
5       municipality, any building, the construction of which is commenced  
6       on or after October 1, 1976, [and before October 1, 2006,] which is  
7       equipped with an active solar energy heating or cooling system, or any  
8       building to which a solar energy heating or cooling system is added on  
9       or after October 1, 1976, [and before October 1, 2006,] to the extent of  
10      the amount by which the assessed valuation of such real property  
11      equipped with such solar heating or cooling system exceeds the  
12      assessed valuation of such real property equipped with the  
13      conventional portion of the heating or cooling system, exclusive of any  
14      portion of such system related to solar energy, provided this  
15      exemption shall only apply to the first fifteen assessment years  
16      following construction of such building or addition of any such system  
17      to a building.

18      Sec. 2. Subsection (a) of subdivision (62) of section 12-81 of the

19 general statutes is repealed and the following is substituted in lieu  
20 thereof (*Effective July 1, 2007*):

21 (a) Subject to authorization of the exemption by ordinance in any  
22 municipality, any building, the construction of which is commenced  
23 on or after April 20, 1977, [and before October 1, 2006,] which is  
24 equipped with a passive or hybrid solar energy heating or cooling  
25 system, or any building to which such a system is added on or after  
26 April 20, 1977, [and before October 1, 2006,] to the extent of any  
27 amount by which the assessed valuation of such real property  
28 equipped with such a system exceeds the valuation at which such real  
29 property would be assessed if built using conventional construction  
30 techniques in lieu of construction related to such a system, as  
31 determined by the assessing officer of the municipality, provided this  
32 exemption shall only apply to the first fifteen assessment years  
33 following construction of such building or addition of any such system  
34 to a building. Any portion of a hybrid solar energy heating or cooling  
35 system which is allowed an exemption under subdivision (56) of this  
36 section, as amended by this act, shall not be eligible for exemption  
37 under this subdivision.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2007</i>	12-81(56)(a)
Sec. 2	<i>July 1, 2007</i>	12-81(62)(a)

**FIN**            *Joint Favorable Subst.*