



General Assembly

January Session, 2013

Committee Bill No. 203

LCO No. 4442



Referred to Committee on ENERGY AND TECHNOLOGY

Introduced by:
(ET)

***AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR
RENEWABLE ENERGY SOURCES.***

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

1 Section 1. Subdivision (57) of section 12-81 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective from*
3 *passage, and applicable to assessment years commencing on or after October*
4 *1, 2013*):

5 (57) (a) Any Class I renewable energy source, as defined in section
6 16-1, or any hydropower facility described in subdivision (27) of
7 section 16-1, installed for the generation of electricity for private
8 residential use or on a farm, as defined in subsection (q) of section 1-1,
9 or for commercial or industrial use, provided such installation occurs
10 on or after October 1, 2007, for a private residence or a farm, or on or
11 after January 1, 2010, for a commercial or industrial property, and
12 further provided such installation is for a single family dwelling, a
13 multifamily dwelling consisting of two to four units or a farm or for
14 commercial or industrial purposes, or any passive or active solar water
15 or space heating system or geothermal energy resource;

16 (b) Any person claiming the exemption provided in this subdivision
 17 for any assessment year shall, on or before the first day of November
 18 in such assessment year, file with the assessor or board of assessors in
 19 the town in which such hydropower facility, Class I renewable energy
 20 source, or passive or active solar water or space heating system or
 21 geothermal energy resource is located, a written application claiming
 22 such exemption. Failure to file such application in the manner and
 23 form as provided by such assessor or board within the time limit
 24 prescribed shall constitute a waiver of the right to such exemption for
 25 such assessment year. Such application shall not be required for any
 26 assessment year following that for which the initial application is filed,
 27 provided if such hydropower facility, Class I renewable energy source,
 28 or passive or active solar water or space heating system or geothermal
 29 energy resource is altered in a manner which would require a building
 30 permit, such alteration shall be deemed a waiver of the right to such
 31 exemption until a new application, applicable with respect to such
 32 altered source, is filed and the right to such exemption is established as
 33 required initially;

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage, and applicable to assessment years commencing on or after October 1, 2013</i>	12-81(57)

Statement of Purpose:

To exempt from property tax any Class I renewable energy source installed for the generation of electricity for commercial or industrial use.

[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.]

Co-Sponsors: SEN. LOONEY, 11th Dist.; SEN. HARP, 10th Dist.
REP. DILLON, 92nd Dist.; REP. WALKER, 93rd Dist.

REP. HOLDER-WINFIELD, 94th Dist.; REP. CANDELARIA,
95th Dist.

REP. LEMAR, 96th Dist.; REP. MEGNA, 97th Dist.

REP. ZONI, 81st Dist.; REP. ALBIS, 99th Dist.

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