



General Assembly

Amendment

January Session, 2013

LCO No. 5980

SB0020305980SD0

Offered by:

SEN. DUFF, 25th Dist.

REP. REED, 102nd Dist.

REP. HOYDICK, 120th Dist.

To: Subst. Senate Bill No. 203

File No. 242

Cal. No. 205

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

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Subdivision (57) of section 12-81 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective from*
5 *passage and applicable to assessment years commencing on and after October*
6 *1, 2013*):

7 (57) [(a)] (A) Any Class I renewable energy source, as defined in
8 section 16-1, or [any] hydropower facility described in subdivision (27)
9 of subsection (a) of section 16-1, installed for the generation of
10 electricity for private residential use or on a farm, as defined in
11 subsection (q) of section 1-1, provided such installation occurs on or
12 after October 1, 2007, and further provided such installation is for a
13 single family dwelling, a multifamily dwelling consisting of two to

14 four units or a farm, or any passive or active solar water or space
15 heating system or geothermal energy resource;

16 (B) For assessment years commencing on and after October 1, 2013,
17 any Class I renewable energy source, as defined in section 16-1,
18 hydropower facility described in subdivision (27) of subsection (a) of
19 section 16-1, or solar thermal or geothermal renewable energy source,
20 installed for generation or displacement of energy, provided (i) such
21 installation occurs on or after January 1, 2010, (ii) such installation is
22 for commercial or industrial purposes, (iii) the nameplate capacity of
23 such source or facility does not exceed the load for the location where
24 such generation or displacement is located, and (iv) such source or
25 facility is located in a distressed municipality, as defined in section 32-
26 9p, with a population between one hundred twenty-five thousand and
27 one hundred thirty-five thousand;

28 (C) For assessment years commencing on and after October 1, 2013,
29 any municipality may, upon approval by its legislative body or in any
30 town in which the legislative body is a town meeting, by the board of
31 selectmen, abate up to one hundred per cent of property tax for any
32 Class I renewable energy source, as defined in section 16-1,
33 hydropower facility described in subdivision (27) of subsection (a) of
34 section 16-1, or solar thermal or geothermal renewable energy source,
35 installed for generation or displacement of energy, provided (i) such
36 installation occurs between January 1, 2010, and December 31, 2013, (ii)
37 such installation is for commercial or industrial purposes, (iii) the
38 nameplate capacity of such source or facility does not exceed the load
39 for the location where such generation or displacement is located, and
40 (iv) such source or facility is not located in a municipality described in
41 subparagraph (B) of this subdivision;

42 (D) For assessment years commencing on and after October 1, 2014,
43 any Class I renewable energy source, as defined in section 16-1,
44 hydropower facility described in subdivision (27) of subsection (a) of
45 section 16-1, or solar thermal or geothermal renewable energy source,
46 installed for generation or displacement of energy, provided (i) such

47 installation occurs on or after January 1, 2014, (ii) is for commercial or
 48 industrial purposes, and (iii) the nameplate capacity of such source or
 49 facility does not exceed the load for the location where such generation
 50 or displacement is located;

51 [(b)] (E) Any person claiming the exemption provided in this
 52 subdivision for any assessment year shall, on or before the first day of
 53 November in such assessment year, file with the assessor or board of
 54 assessors in the town in which such hydropower facility, Class I
 55 renewable energy source, solar thermal or geothermal renewable
 56 energy source or passive or active solar water or space heating system
 57 or geothermal energy resource is located, a written application
 58 claiming such exemption. Failure to file such application in the manner
 59 and form as provided by such assessor or board within the time limit
 60 prescribed shall constitute a waiver of the right to such exemption for
 61 such assessment year. Such application shall not be required for any
 62 assessment year following that for which the initial application is filed,
 63 provided if such hydropower facility, Class I renewable energy source,
 64 solar thermal or geothermal renewable energy source or passive or
 65 active solar water or space heating system or geothermal energy
 66 resource is altered in a manner which would require a building permit,
 67 such alteration shall be deemed a waiver of the right to such
 68 exemption until a new application, applicable with respect to such
 69 altered source, is filed and the right to such exemption is established as
 70 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 and after October 1, 2013</i>	12-81(57)