

Legislative Fiscal Office

*Only Impacts on Original or Engrossed Versions are Considered Official*

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**Measure Description:**

Removes provisions of property tax exemption for community solar projects that restrict exemption to proportion owned by residential customers or leased by residential subscribers. Clarifies that the existing property tax exemption are effective through the 2023-24 tax year. Clarifies that the removed provisions of the property tax exemption for community solar projects take effect in the 2024-25 tax year.

**Government Unit(s) Affected:**

Counties, Cities, Department of Revenue, Judicial Department

**Analysis:**

The proposed legislation has been determined to have

**MINIMAL EXPENDITURE IMPACT**

on state or local government.

While this individual measure has a “Minimal” fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.