

## STATEMENT OF PURPOSE

### RS24590C1

The purpose of this legislation is to exempt the operating property of solar energy electricity producers from property tax; instead, levying a tax of three and one-half percent (3.5%) on gross solar energy earnings. The legislation requires a report of gross energy earnings and provides for notice to and apportionment of tax owed by the solar energy electricity producers.

### FISCAL NOTE

There is no impact to the General Fund with a neutral impact to the local taxing districts.



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