

SENATE COMMITTEE SUBSTITUTE

FOR

SENATE BILL NO. 1014

AN ACT

To amend chapter 393, RSMo, by adding thereto one new section relating to the taxation of property associated with the production of energy.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 393, RSMo, is amended by adding thereto one new section, to be known as section 393.1072, to read as follows:

393.1072. 1. There is hereby established the "Task Force on Fair, Nondiscriminatory Local Taxation Concerning Solar Energy Systems", which shall be composed of the following members:

(1) Three members of the house of representatives, with not more than two members from the same political party and each member to be appointed by the speaker of the house of representatives;

(2) Three members of the senate, with not more than two members from the same political party and each member to be appointed by the president pro tempore of the senate;

(3) Two currently elected county assessors from Missouri county governments, with one to be appointed by the speaker of the house of representatives and one to be appointed by the president pro tempore of the senate;

(4) Two representatives from the Missouri state tax commission to be appointed by the commissioners of the Missouri state tax commission;

(5) Two representatives from a statewide agricultural organization, with one to be appointed by the speaker of the

house of representatives and one to be appointed by the president pro tempore of the senate;

(6) Two representatives from the private sector with experience in utility-scale solar energy development and operation, with one to be appointed by the speaker of the house of representatives and one to be appointed by the president pro tempore of the senate; and

(7) One member from an organization that advocates for policy supporting solar energy appointed by the chair of the public service commission.

2. The task force shall conduct public hearings and research and compile a report for delivery to the general assembly before December 31, 2022. Such report shall include information on the following:

(1) The economic benefits and drawbacks of solar energy systems to local communities and the state;

(2) The fair, uniform, and standardized assessment and taxation of solar energy systems and their connected equipment owned by a retail or wholesale provider of electricity at the county level in all counties;

(3) Compliance with existing federal and state programs and regulations; and

(4) Potential legislation that will provide a uniform assessment and taxation methodology for solar energy systems and their connected equipment owned by a retail or wholesale provider of electricity that will be used in every county of Missouri.

3. The task force shall meet within thirty days after its creation and shall organize by selecting a chair and vice chair, one of whom shall be a member of the senate and the other a member of the house of representatives.

Thereafter, the task force may meet as often as necessary in order to accomplish the tasks assigned to it. Meetings may

be held by telephone or video conference at the discretion of the chair. The chair shall designate a person to keep the records of the task force. A majority of the task force shall constitute a quorum, and a majority vote of such quorum shall be required for any action.

4. The staff of house research and senate research shall provide necessary clerical, research, fiscal, and legal services to the task force as the task force may request.

5. The members of the task force shall serve without compensation, but any actual and necessary expenses incurred by the task force, its members, and any staff assigned to the task force shall be reimbursed.

6. This section shall expire on December 31, 2022.