

## CHAPTER 172

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**TAXATION**

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**HOUSE BILL 14-1101**

BY REPRESENTATIVE(S) Tyler, Becker, Buckner, Fields, Fischer, Ginal, Hamner, Hullinghorst, Kraft-Tharp, Lebsock, Lee, Melton, Mitsch Bush, Pabon, Pettersen, Primavera, Rosenthal, Salazar, Schafer, Williams, Young;  
also SENATOR(S) Schwartz, Aguilar, Guzman, Heath, Herpin, Johnston, Jones, Kefalas, Kerr, Newell, Nicholson, Todd, Ulibarri.

**AN ACT****CONCERNING A PARTIAL BUSINESS PERSONAL PROPERTY TAX EXEMPTION FOR COMMUNITY SOLAR GARDENS.**

*Be it enacted by the General Assembly of the State of Colorado:*

**SECTION 1.** In Colorado Revised Statutes, **add** 39-3-118.7 as follows:

**39-3-118.7. Community solar garden - partial business personal property tax exemption - definitions.** (1) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

(a) "COMMUNITY SOLAR GARDEN" HAS THE SAME MEANING AS SET FORTH IN SECTION 40-2-127 (2) (b) (I) (A), C.R.S.

(b) "SUBSCRIBER" HAS THE SAME MEANING AS SET FORTH IN SECTION 40-2-127 (2) (b) (II), C.R.S.

(2) FOR PROPERTY TAX YEARS COMMENCING ON AND AFTER JANUARY 1, 2015, BUT BEFORE JANUARY 1, 2021, THERE IS EXEMPT FROM THE LEVY AND COLLECTION OF PROPERTY TAX THE PERCENTAGE OF ALTERNATING CURRENT ELECTRICITY CAPACITY OF A COMMUNITY SOLAR GARDEN THAT IS ATTRIBUTED TO RESIDENTIAL OR GOVERNMENTAL SUBSCRIBERS, OR TO SUBSCRIBERS THAT ARE ORGANIZATIONS THAT HAVE BEEN GRANTED PROPERTY TAX EXEMPTIONS PURSUANT TO SECTIONS 39-3-106 TO 39-3-113.5.

**SECTION 2. Act subject to petition - effective date.** This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 6, 2014, if adjournment sine die is on

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

May 7, 2014); except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2014 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: May 9, 2014