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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 15, 2024

Subject: House Bill No. 2609

Summary

House Bill No. 2636 extends the property tax exemption for certain independent power producers and certain public utility property.

The property tax exemption for independent power producers' electric generation facility peak load plants and pollution control devices would be extended from 6 to 12 years immediately following the taxable year in which such property is purchased or construction or installation of such property is completed.

The property tax exemption for electric public utility property power producers' electric generation facility peak load plants and pollution control devices would be extended from 4 to 10 years immediately following the taxable year in which such property is purchased or construction or installation of such property is completed.