

S.B. 232 - 128th General Assembly (As Introduced)

Senators Widener, Goodman, Jones, Wagoner

Bill Summary

- Provides an exemption from real and tangible personal property taxes and assessments for an exempt energy air quality facility certified by the Ohio Air Quality Development Authority (OAQDA).
- Defines an "exempt energy air quality facility" as any renewable energy project under the OAQDA law for which an application is filed with the Ohio Power Siting Board, or upon which construction or installation is commenced, on or after January 1, 2010, but on or before December 31, 2011, and that is placed in service on or before December 31, 2012.
- Requires the OAQDA to certify that the construction and operation of an exempt energy air quality facility creates and maintains the number of jobs during construction and each year that the facility is in service that are projected by the Job and Economic Development Impact (JEDI model) defined in the bill.
- Requires an owner of an exempt energy air quality facility that is exempt from taxes and assessments under the bill to (1) pay annual service payments in lieu of taxes to the treasurer of the county where the facility is located in an amount equal to \$5,000 or \$6,000 per megawatt of name plate capacity depending on the number of owners, (2) offer to sell power or renewable energy credits first to electric distribution utilities and electric service companies subject to the alternative energy portfolio requirements of current law before offering the power and credits to others, (3) restore all roads affected by facility construction, and (4) provide for training and equipment to fire and emergency responders to enable them to respond to emergencies related to the facility.
- Includes a limited liability company among those entities that may be owners of air quality facilities or exempt energy air quality facilities under the OAQDA law.

H.B. 464 - 128th General Assembly (As Introduced)

Representatives Winburn and Phillips

Bill Summary

- Creates two new classes of public utilities for taxation purposes--wind energy companies and solar energy companies using equipment with a capacity of more than 250 kilowatts.
- Exempts from taxation for 20 years tangible personal property comprising a wind or solar energy facility owned or leased by a wind or solar energy company if:
 - Construction commences before January 1, 2011, for wind energy projects, and before July 31, 2010, for solar energy projects
 - At least 50% of project employees are Ohio residents for a wind energy project, and at least 80% for a solar energy project.
 - Prevailing wages are paid (for wind energy projects only).
 - Owner agrees to a goal of 5% for the awarding of project contracts to minority or disadvantaged businesses and to a 10% minority workforce goal.
 - The facility is placed into service before January 1, 2013.
 - Payments in lieu of taxes are paid to taxing units based on the facility's nameplate production capacity, and in the case of a wind energy company, the percentage of Ohio workers employed.
 - The facility operator offers to sell power or renewable energy credits to electric distribution utilities or electric service companies prior to selling power or credits to other persons.
- Requires the Director of Development to revoke certification upon any failure to comply with applicable regulations or laws.
- Establishes a personal property tax assessment rate of 24% for taxable wind and solar production equipment and 85% for all of their other taxable property.

HB 474 – 128 General Assembly (As Introduced)

Representatives Hite, Hottinger, Zehringer, Gardner, Wachtmann, Combs, Bacon, Domenick

To amend sections 3706.01 and 3706.041 of the Revised Code to exempt from property taxation renewable energy facilities that are not financed through the Ohio Air Quality Development Authority and to require a payment in lieu of taxes on the basis of each megawatt of production capacity of such facilities.

No Analysis Currently Available