

**NOTE: This bill has been prepared for the signatures of the appropriate legislative officers and the Governor. To determine whether the Governor has signed the bill or taken other action on it, please consult the legislative status sheet, the legislative history, or the Session Laws.**



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.

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

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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.*

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 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.

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Mark Ferrandino  
SPEAKER OF THE HOUSE  
OF REPRESENTATIVES

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Morgan Carroll  
PRESIDENT OF  
THE SENATE

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Marilyn Eddins  
CHIEF CLERK OF THE HOUSE  
OF REPRESENTATIVES

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Cindi L. Markwell  
SECRETARY OF  
THE SENATE

APPROVED \_\_\_\_\_

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John W. Hickenlooper  
GOVERNOR OF THE STATE OF COLORADO