

**H.F. 1099**

As amended by H1099A1

**Subject** Solar generating systems real property classification

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**Summary**

Requires real property to be classified as class 3a (commercial) if the property contains more than one solar energy generating system that cannot be combined with another system for the purposes of the solar energy production tax, and the systems in aggregate exceed one megawatt.

**Effective date:** This section is effective beginning with property taxes payable in 2024 and thereafter.