

# HOUSE RESEARCH

## Bill Summary

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### Overview

Exempts electric utility generation personal property that meets certain criteria. (Exemption is for the new attached machinery and personal property for the expansion of an existing plant in Shakopee; Scott County) Effective for assessment year 2005, payable 2006 and thereafter.

### Section

**1** **Electric generation facility personal property.** (a) Exempts attached machinery and other personal property which is part of a simple-cycle, combustion-turbine electric generation facility that exceeds 300 megawatts of installed capacity, that meets the following criteria at the time of construction:

- ▶ be designed to utilize natural gas as a primary fuel;
- ▶ be owned by a public utility as defined in section 216B.02, subd. 4, and be located at or interconnected with an existing generating plant of the utility;
- ▶ be designed to provide peaking, emergency backup, or contingency services;
- ▶ satisfy a resource need identified in an approved integrated resource plan filed under section 216B.2422 (renewable energy); and
- ▶ have received, by resolution, approval from the governing body of county and city for the exemption.

**Section**

(b) Provides that construction of facility must be commenced after January 1, 2004, and before January 1, 2005. The exemption does not include electric transmission lines and interconnections or gas pipelines and interconnections appurtenant to the property or the facility.

Effective for assessment year 2005, taxes payable in 2006, and thereafter.