

# HOUSE RESEARCH

## Bill Summary

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### Overview

Exempts the first tier of commercial-industrial market value (up to \$150,000) from the state general levy, thereby shifting that portion of the state general levy to upper-tier C/I property.

#### Section

- 1 Commercial-industrial tax capacity.** Exempts the first tier of commercial-industrial property value from the definition of commercial-industrial net tax capacity for the state general levy. Effective for taxes payable in 2008 and thereafter.