

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 660  
**Version:** As introduced

**DATE:** February 26, 2013

**Authors:** Falk and others

**Subject:** Providing that certain equipment used in various fermentation processes is not real property

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H.F. 660 provides that fermentation and beer wells or liquification tanks used in a production process for biofuel facilities, wineries, breweries, distilleries, or dairies are not real property, which essentially makes them exempt from property taxation. Generally, industrial equipment which is “integrated with and of permanent benefit to the building or structure” is considered real property and subject to taxation, but if the equipment is “attached to or installed in real property,” it is regarded as personal property, and therefore is not subject to property taxation.