HOUSE RESEARCH

- Bill Summary -

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Authors: Hamilton and others

Subject: Wind energy production tax

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H.F. 527 makes changes in the definition of how multiple wind energy elements can be combined to determine the appropriate size category, which determines the production tax rate. In cases where the appropriateness of combining elements to form a larger size facility is disputed and the decision is left to the commissioner of commerce, it strikes language stating that the commissioner should "draw all reasonable inferences" in favor of combining systems, and it requires as a condition of combining systems ownership by "the same" person or entities, rather than "similar" persons or entities. It also provides that systems eligible for a renewable energy production incentive are not considered to be under common ownership.