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Subject: Exempting certain gas pipelines from the state general levy

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Overview

H.F. 4063 provides a 12-year exemption from the state general levy for gas pipelines constructed after 2017 and located in areas not presently served by natural gas distribution systems. Reduces the state general levy by the amount that would have otherwise been paid so that the tax is not shifted to other taxpayers.

Section

- 1 Levy amount.** Requires the commissioner of revenue to reduce the amount of the state general levy by the amount that would be paid by property exempted under section 2.
- 2 Commercial-industrial tax capacity.** Exempts gas pipelines that meet the following criteria from the state general levy for 12 years:
 - constructed after January 1, 2018;
 - located outside the metro area; and
 - located in an area where households or businesses lacked access to natural gas distributions as of January 1, 2018.