

ARTICLE XII SECTION 34 | SOLAR DEVICES OR RENEWABLE ENERGY SOURCE DEVICES; EXEMPTION FROM CERTAIN TAXATION AND ASSESSMENT

This section, the amendment to subsection (e) of Section 3 of Article VII authorizing the legislature, subject to limitations set forth in general law, to exempt the assessed value of solar devices or renewable energy source devices subject to tangible personal property tax from ad valorem taxation, and the amendment to subsection (i) of Section 4 of Article VII authorizing the legislature, by general law, to prohibit the consideration of the installation of a solar device or a renewable energy source device in determining the assessed value of real property for the purpose of ad valorem taxation shall take effect on January 1, 2018, and shall expire on December 31, 2037. Upon expiration, this section shall be repealed and the text of subsection (e) of Section 3 of Article VII and subsection (i) of Section 4 of Article VII shall revert to that in existence on December 31, 2017, except that any amendments to such text otherwise adopted shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

History. – Added, C.S. for H.J.R. 193, 2016; adopted 2016.

