Overview

Exempts from property tax an electric utility peaking facility proposed to be constructed in Mower County. This is a similar exemption to one contained in the 1999 Tax bill for Martin County.

Section

1  **Electric utility peaking facility.** Exempts from property tax an electric utility peaking facility proposed to be constructed in Mower County provided it meets specific requirements. Provides that attached machinery and other personal property that is part of a simple-cycle combustion-turbine electric generation facility that exceeds 250 megawatts of installed capacity is exempt from property taxation if it meets all of the following criteria.

   (i) it utilizes natural gas as a primary fuel;

   (ii) it is located within 20 miles of parallel existing 16-inch and 12-inch (outside diameter) natural gas pipelines and a 345-kilovolt high-voltage electric transmission line; and

   (iii) it is designed to provide peaking, emergency backup, or contingency services, and has received a certificate of need under section 216B.243 demonstrating demand for its capacity.

Construction of the facility must be commenced after January 1, 2000, and before January 1, 2004. The exemption does not include electric transmission lines and interconnections or gas pipelines and interconnections appurtenant to the property or the facility.

2  **Effective date.** Section 1 is effective for assessment year 2001 and thereafter.