

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 1202 **DATE:** March 9, 2001
Version: As introduced
Authors: Westrom and others
Subject: Exempting personal property; biomass electrical generating facility
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Overview

House File 1202 exempts from property tax the attached machinery and other personal property of a new biomass electrical generating facility meeting specific criteria. Effective for taxes payable in 2002 and thereafter.

Section

- 1 **Personal Property Exemption; Poultry Litter Biomass Generation Facility.** Exempts attached machinery and other personal property which is part of an electrical generating facility, at the time of construction, meets the following requirements:
is designed to utilize poultry litter as a primary fuel source; and
is constructed for the purpose of generating power at a facility that is sold under a contract approved by the public utilities commission that meets the biomass mandate under section 216B.2424.
Provides that construction of the facility must be commenced after January 1, 2000, and before December 31, 2002. The exemption does not include electric transmission lines and interconnections or gas pipelines and interconnections appurtenant to the property or facility.
Section 1 is effective for taxes levied in 2001, payable in 2002 and thereafter.