

HOUSE BILL No. 1348

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-8.

Synopsis: Assessment of utility grade solar projects. Provides that, for assessment dates beginning after December 31, 2021, the land portion of the fixed property of a utility grade solar energy installation facility shall be assessed at a solar land base rate that is established for three defined regions of the state. Requires the department of local government finance to annually determine and release a solar land base rate for each region based on the median true tax value per acre of all land in the region classified under the utility property class codes of the department of local government finance for the immediately preceding assessment date.

Effective: Upon passage; January 1, 2022.

Soliday

January 14, 2021, read first time and referred to Committee on Ways and Means.



First Regular Session of the 122nd General Assembly (2021)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2020 Regular Session of the General Assembly.

HOUSE BILL No. 1348



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-8-2 IS AMENDED TO READ AS
- 2 FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 2. As used in this
- 3 chapter:
- 4 (1) The term "bridge company" means a company which owns or
- 5 operates a toll bridge or an approach or facility operated in connection
- 6 with such a bridge.
- 7 (2) The term "bus company" means a company (other than a street
- 8 railway company) which is principally engaged in the business of
- 9 transporting persons for hire by bus in or through two (2) or more
- 10 townships of this state.
- 11 (3) The term "definite situs" means a permanent location in one (1)
- 12 taxing district or a customary location for use in one (1) taxing district.
- 13 (4) The term "express company" means a company which is
- 14 engaged in the business of transporting property by land, air, or water,
- 15 and which does not itself operate the vehicles (except for terminal
- 16 pickup and delivery vehicles) of transportation.
- 17 (5) The term "light, heat, or power company" means a company



1 which is engaged in the business of furnishing light, heat, or power by
 2 electricity, gas, or steam. **The term includes a utility grade solar**
 3 **energy installation facility.**

4 (6) The term "pipe line company" means a company which is
 5 engaged in the business of transporting or transmitting any gas or fluid
 6 (except water) through pipes.

7 (7) The term "property" includes both tangible and intangible
 8 property.

9 (8) The term "public utility company" means a company which is
 10 subject to taxation under this chapter regardless of whether the
 11 company is operated by an individual, a partnership, an association, a
 12 corporation, a limited liability company, a fiduciary, or any other entity.

13 (9) The term "railroad company" means a company which owns or
 14 operates:

15 (i) a steam or electric railroad;

16 (ii) a suburban or interurban railroad;

17 (iii) a switching or terminal railroad;

18 (iv) a railroad station, track, or bridge; or

19 (v) a facility which is part of a railroad system.

20 (10) The term "railroad car company" means a company (other than
 21 a railroad company) which owns or operates cars for the transportation
 22 of property on railroads.

23 (11) The term "sleeping car company" means a company (other than
 24 a railroad company) which owns or operates cars for the transportation
 25 of passengers on railroads.

26 **(12) The term "solar land base rate" means the solar land base**
 27 **rates determined under section 24.5 of this chapter.**

28 ~~(12)~~ (13) The term "street railway company" means a company
 29 which operates a passenger transportation business principally within
 30 one (1) or more municipalities regardless of whether the transportation
 31 vehicles operate on tracks, by means of electric power transmitted
 32 through wires, or by means of automotive equipment.

33 ~~(13)~~ (14) The term "system" means all property owned or used by
 34 a public utility company or companies and operated as one (1) unit in
 35 furnishing a public utility service.

36 ~~(14)~~ (15) The term "telephone, telegraph, or cable company" means
 37 a company which is principally engaged in the business of
 38 communicating by electrical transmission.

39 ~~(15)~~ (16) The term "tunnel company" means a company which owns
 40 or operates a toll tunnel.

41 ~~(16)~~ (17) The term "unit value" means the total value of all the
 42 property owned or used by a public utility company.



1 **(18) The term "utility grade solar energy installation facility"**
 2 **means a renewable utility grade solar electricity facility that is**
 3 **used for the purpose of generating solar electricity for resale to**
 4 **consumers.**

5 ~~(17)~~ **(19) The term "water distribution company" means a company**
 6 **which is engaged in the business of selling or distributing water by**
 7 **pipe, main, canal, or ditch.**

8 **(20) The term "north region" means the region of the state**
 9 **consisting of Adams County, Allen County, Benton County,**
 10 **Blackford County, Carroll County, Cass County, DeKalb County,**
 11 **Elkhart County, Fulton County, Grant County, Howard County,**
 12 **Huntington County, Jasper County, Jay County, Kosciusko**
 13 **County, LaGrange County, Lake County, LaPorte County,**
 14 **Marshall County, Miami County, Newton County, Noble County,**
 15 **Porter County, Pulaski County, St. Joseph County, Starke County,**
 16 **Steuben County, Wabash County, Wells County, White County,**
 17 **and Whitley County.**

18 **(21) The term "central region" means the region of the state**
 19 **consisting of Boone County, Clay County, Clinton County,**
 20 **Delaware County, Fayette County, Fountain County, Franklin**
 21 **County, Hamilton County, Hancock County, Hendricks County,**
 22 **Henry County, Johnson County, Madison County, Marion County,**
 23 **Montgomery County, Morgan County, Owen County, Parke**
 24 **County, Putnam County, Randolph County, Rush County, Shelby**
 25 **County, Tippecanoe County, Tipton County, Union County,**
 26 **Vermillion County, Vigo County, Warren County, and Wayne**
 27 **County.**

28 **(22) The term "south region" means the region of the state**
 29 **consisting of Bartholomew County, Brown County, Clark County,**
 30 **Crawford County, Daviess County, Dearborn County, Decatur**
 31 **County, Dubois County, Floyd County, Gibson County, Greene**
 32 **County, Harrison County, Jackson County, Jefferson County,**
 33 **Jennings County, Knox County, Lawrence County, Martin County,**
 34 **Monroe County, Ohio County, Orange County, Perry County, Pike**
 35 **County, Posey County, Ripley County, Scott County, Spencer**
 36 **County, Sullivan County, Switzerland County, Vanderburgh**
 37 **County, Warrick County, and Washington County.**

38 SECTION 2. IC 6-1.1-8-24, AS AMENDED BY P.L.146-2008,
 39 SECTION 98, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 UPON PASSAGE]: Sec. 24. (a) Each year, a township assessor, or the
 41 county assessor if there is no township assessor for the township, shall
 42 assess the fixed property that as of the assessment date of that year is:



- 1 (1) owned or used by a public utility company; and
 2 (2) located in the township or county.
- 3 (b) The township or county assessor shall determine the assessed
 4 value of fixed property. A township assessor shall certify the assessed
 5 values to the county assessor on or before April 1 of the year of
 6 assessment. However, in a county with a township assessor in every
 7 township, the township assessor shall certify the list to the department
 8 of local government finance. The county assessor shall review the
 9 assessed values and shall certify the assessed values to the department
 10 of local government finance on or before April 10 of that year.
- 11 **(c) This subsection applies to assessment dates after December**
 12 **31, 2021. The land portion of the fixed property of a utility grade**
 13 **solar energy installation facility shall be assessed at the solar land**
 14 **base rate for the region in which the property is located.**
- 15 SECTION 3. IC 6-1.1-8-24.5 IS ADDED TO THE INDIANA
 16 CODE AS A NEW SECTION TO READ AS FOLLOWS
 17 [EFFECTIVE UPON PASSAGE]: **Sec. 24.5. The department of local**
 18 **government finance shall annually determine and release a solar**
 19 **land base rate for the north region, the central region, and the**
 20 **south region of the state as follows:**
- 21 (1) For each region, the department shall determine the
 22 median true tax value per acre of all land in the region
 23 classified under the utility property class codes of the
 24 department of local government finance for the immediately
 25 preceding assessment date.
- 26 (2) The department shall release the department's annual
 27 determination of the solar land base rates on or before
 28 December 1 of each year.
- 29 SECTION 4. An emergency is declared for this act.

