
DIGEST

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HB 464 Original

2025 Regular Session

Geymann

Abstract: Prohibits solar power generation facilities from becoming eligible for the property tax exemption program of the State Board of Commerce and Industry unless all of their solar panels are manufactured in La.

Present constitution authorizes the State Board of Commerce and Industry or its successor, with the approval of the governor, to enter into contracts for the exemption from ad valorem property taxes of new manufacturing establishments or additions to existing manufacturing establishments (an incentive program known commonly as the Industrial Tax Exemption Program or ITEP). Present constitution provides for definitions and requirements applicable to this tax exemption program.

Proposed constitutional amendment retains present constitution and prohibits solar power generation facilities from receiving tax exemptions through the program unless all solar panels that the facility utilizes for power generation were manufactured in La.

Proposed constitutional amendment defines "solar power generation facility" as one or more solar energy collectors or solar energy systems that provide for the collection of solar energy or the subsequent use of that energy as thermal, mechanical, or electrical energy. Provides that the term shall include any facility or equipment used to support the operation of solar energy collectors or solar energy systems for power generation.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 3, 2026.

Effective January 1, 2027, and applicable to property taxes beginning in tax year 2027.

(Amends Const. Art. VII, §21(F))