

# Finance, Revenue and Bonding Committee

## JOINT FAVORABLE REPORT

**Bill No:** HB-5442 / [Bill Status](#) / [Public Hearing Testimony](#)

AN ACT CONCERNING THE PROPERTY TAX EXEMPTION FOR AND TAX AGREEMENTS RELATED TO CERTAIN CLASS I RENEWABLE ENERGY

**Title:** SOURCES.

**Vote Date:** 3/30/2026

**Vote Action:** Joint Favorable

**PH Date:** 3/11/2026

**File No.:**

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### SPONSORS OF BILL:

Finance, Revenue, & Bonding Committee

### REASONS FOR BILL:

This bill seeks to specify the applicability of a property tax exemption for certain Class I renewable energy resources and authorize municipalities to amend their 2025 Grand List accordingly. Additionally, it attempts to clarify specific tax agreements related to solar photovoltaic systems. Through this legislation, the Committee hopes to facilitate the utilization of renewable energy sources by both residents and businesses through tax incentives. Moreover, other tax adjustments work to include previously excluded solar photovoltaic systems, thereby broadening the base of revenue for municipalities. By making these adjustments, it would provide the added benefits of addressing confusion regarding the parts of renewable energy systems that are tax-exempt and granting towns flexibility to update and stabilize their Grand Lists.

### RESPONSE FROM ADMINISTRATION/AGENCY:

None Expressed

### NATURE AND SOURCES OF SUPPORT:

#### **Randal Collins, Associate Director of Public Policy, CT Conference of Municipalities (CCM)**

The CCM lends its support to this bill, noting that it corrects an error in the Uniform Capacity Tax established pursuant to PA 25-173. This error caused a statewide tax exemption on certain photovoltaic systems, and the language in this bill allows assessors to amend their Grand Lists to prevent an unintentional loss of revenue for municipalities.

**Jennifer Lineaweaver, President, CT Association of Assessing Officers (CAAO)**

Ms. Lineaweaver, on behalf of the CAAO, supports this bill and references the error in PA 25-173 that keeps certain systems excluded from the taxation. The CAAO appreciates this change and the benefits it brings to town assessors.

Jason Lawrence, Town Assessor, Town of Tolland, CT

Mr. Lawrence states that the Town of Tolland supports this bill because it addresses the negative impacts of the accidental tax exemption on municipalities.

**NATURE AND SOURCES OF OPPOSITION:**

**Sean Riel, Director of Sales Operations, Earthlight Technologies LLC**

Mr. Riel opposes this bill and argues that it would undermine current tax policy in a way that is disruptive and destructive to homeowners and businesses who invest in renewable energy. He states that PA 25-173 allowed for a clear set of rules for future projects while preventing existing solar customers from a new and sudden tax liability. He hopes that the Committee considers: "1. Modifying the start date of the uniform capacity tax in § 12-121dd from July 1, 2026, to July 1, 2025, and 2. Leaving the current exemption language in § 12-81(57F) intact, so that residential and commercial rooftop customers continue to receive the property tax protections for which they originally qualified when they made their investment." This would serve the dual purpose of broadening the Uniform Capacity Tax without burdening existing solar customers.

**Reported by: Mia Gigietti**

**Date: 4/8/26**