



This Bill Analysis reflects the contents of the bill as it was presented in committee.

HOUSE BILL 1213: Protect Taxpayers and Local Governments.

2025-2026 General Assembly

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| Committee: | House Finance. If favorable, re-refer to Rules, Calendar, and Operations of the House | Date: | June 30, 2026 |
| Introduced by: | Reps. Loftis, Ward, Harrison | Prepared by: | Chris Saunders Staff Attorney |
| Analysis of: | PCS to First Edition H1213-CSTQxfr-59 | | |

OVERVIEW: *The Proposed Committee Substitute (PCS) to House Bill 1213 would end the 80% property tax abatement for solar energy electric systems placed into service on or after July 1, 2027.*

CURRENT LAW: Under current law, 80% of the appraised value of a solar energy electric system is excluded from property tax.

BILL ANALYSIS: The PCS would maintain the 80% property tax exclusion for the appraised value of solar energy electric systems placed into service before July 1, 2027. For solar energy electric systems placed into service on or after July 1, 2027, there would be no property tax exclusion. For purposes of this act, "placed into service" would mean that the equipment and infrastructure required to meet the nameplate capacity of the solar energy electric system (the maximum full-load sustained output the system is designed to produce) is fully installed and producing usable energy.

EFFECTIVE DATE: This act would be effective for taxes imposed for taxable years beginning on or after July 1, 2027.

Kara McCraw
Director



Legislative Analysis
Division
919-733-2578