



# HOUSE BILL 729: Farmland Protection Act.

2025-2026 General Assembly

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<b>Committee:</b>	House Agriculture and Environment. If favorable, re-refer to Energy and Public Utilities. If favorable, re-refer to Rules, Calendar, and Operations of the House	<b>Date:</b>	April 30, 2025
<b>Introduced by:</b>	Reps. Dixon, Howard, Riddell	<b>Prepared by:</b>	Chris Saunders
<b>Analysis of:</b>	PCS to Second Edition H729-PCS30424-TQxf-20		Committee Counsel

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**OVERVIEW:** *The Proposed Committee Substitute (PCS) to House Bill 729 would phase out the 80% property tax abatement for solar energy electric systems by 20% a year, beginning July 1, 2026, until the property tax abatement is eliminated July 1, 2029.*

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

## BILL ANALYSIS:

Effective for the taxable year beginning July 1, 2026, the property tax abatement for a solar energy electric system would be reduced from 80% to 60%.

For the taxable year beginning July 1, 2027, the property tax abatement for a solar energy electric system would be reduced from 60% to 40%.

For the taxable year beginning July 1, 2028, the property tax abatement for a solar energy electric system would be reduced from 40% to 20%.

For the taxable year beginning July 1, 2029, and thereafter, the property tax abatement for a solar energy electric system would be repealed.

**EFFECTIVE DATE:** Except as otherwise provided, this act would be effective when it becomes law.

**BACKGROUND:** The 80% exclusion from property tax for solar energy electric systems was originally enacted by S.L. 2008-146.

Kara McCraw  
Director



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Legislative Analysis  
Division  
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