



September 19, 2024

Public Act 24-31 – Section 1 – Solar Taxation Study
Notice of Proceeding and Request for Written Comments

Pursuant to Section 1 of [Public Act 24-31](#), *An Act Concerning Solar Projects Throughout the State* (the Act), the Department of Energy and Environmental Protection (DEEP), in consultation with the Office of Policy and Management, shall conduct a study concerning the feasibility and potential cost-related impacts of establishing a uniform capacity tax for solar photovoltaic systems installed in the state.

Pursuant to the Act, the study must include the following:

1. An examination of the current statutory framework for the application of personal and real property taxes on solar photovoltaic systems;
2. An examination of the history of municipal taxation of solar photovoltaic systems;
3. An examination of the costs of projects to install solar photovoltaic systems, and the potential impact of a uniform capacity tax on such projects, taking into account other cost factors for such projects;
4. An analysis of what tax amount per megawatt of electric generation capacity, if any, would fairly compensate municipalities without making such projects unviable; and
5. Any recommended legislative changes.

A report of the results of such study shall be submitted to the General Assembly no later than January 1, 2025. DEEP intends to release a draft report for public comment in advance of this deadline.

I. Opportunity for Written Comments

By way of this Notice, DEEP requests written comments regarding this study. Written comments may be submitted to DEEP.EnergyBureau@ct.gov with “Public Act 24-31 Solar Taxation Study” in the subject line no later than **October 4, 2024, at 4:00 PM EST**. All materials submitted by stakeholders in this proceeding will be posted on DEEP’s Energy Filings page under the proceeding title “Public Act 24-31 – Section 1 – Solar Taxation Study.” Any questions can be directed to DEEP.EnergyBureau@ct.gov.

DEEP is an Affirmative Action/Equal Opportunity Employer that is committed to complying with the requirements of the Americans with Disabilities Act. Please contact us at (860) 418- 5910 or deep.accommodations@ct.gov if you are seeking a communication aid or service, have limited proficiency in English and may need information in another language, require some other accommodation or wish to file an ADA or Title VI discrimination complaint. Any person needing a hearing accommodation may call the State of Connecticut relay number – 711. Requests for accommodations must be made as soon as possible prior to any agency hearing, program, or event.