



# Ohio Legislative Service Commission

## Synopsis of House Committee Amendments\*

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### **Sub. S.B. 232**

128th General Assembly  
(H. Ways & Means)

Scales payments in lieu of taxes ("PILOTs") amounts for nonsolar projects on basis of the ratio of resident employees to total employees, with higher ratios yielding lower PILOTs, between \$6,000 and \$8,000 per megawatt.

Resident employee-to-total employee ratios are to be based on construction and installation jobs only, exclusive of any operational jobs.

Increases the resident employee-to-total employee ratio to 80% for tax-exempt solar projects.

Authorizes counties to declare "alternative energy zones" that effectively provide blanket, ongoing approval for energy facility property tax exemptions in the county.

Authorizes counties to charge a county PILOT in addition to the mandatory PILOT required for all taxing units if a facility has a capacity of five megawatts or more. County PILOT plus the bill's primary PILOT may not exceed \$9,000.

Requires tax-exempt energy facility owners to repair roads and related infrastructure only if facility capacity is five megawatts or more.

Requires tax-exempt energy facility owners to pay for fire and emergency equipment only if facility capacity is five megawatts or more (emergency responder training is still required regardless of megawatt capacity).

No minimum employment level is required.

Extends the deadline for applying for tax-exemption eligibility until December 31, 2011, for renewable energy and some alternative energy projects and until December 31, 2013, for "clean coal," advanced nuclear, and cogeneration projects (compared to September 30, 2010, and September 30, 2012, respectively, in the Senate-passed bill).

\* This synopsis does not address amendments that may have been adopted on the House Floor.

Requires tax-exempt facility owners to establish wind and solar energy education and apprenticeship programs with the state's universities and apprenticeship programs if the facility's capacity is more than two megawatts.

Revocation of tax-exempt status is authorized, but not required, if conditions are not satisfied (revocation is required in the Senate-passed bill).

Various technical and corrective revisions.

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