

**BILL SUMMARY**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB915</b>
<b>Version:</b>	<b>POLAMD1</b>
<b>Request Number:</b>	
<b>Author:</b>	<b>Rep. Boles</b>
<b>Date:</b>	<b>4/2/2025</b>
<b>Impact:</b>	<b>Corp. Comm.- \$128,000</b> <b>CLO- See Analysis Below</b>

**Research Analysis**

The amendment to SB 915 removes subsection c, which required the CLO to make payments to certain county treasurers in lieu of paying property taxes.

The amendment inserts language requiring the commercial solar facility owners to pay ad valorem and any other assessments on improvements to the facilities to the appropriate county treasurer by December 31 of each year.

Prepared By: Emily Byrne

**Fiscal Analysis**

The policy amendment to engrossed SB 915 requires the owner of the commercial solar energy facility to pay ad valorem taxes on improvements made to the land rather than the Commissioners of the Land Office (CLO). Per the CLO, this amendment would modify the fiscal impact of this section from unknown to minimal.

Engrossed SB 915 establishes guidelines for commercial solar energy facilities constructed on land owned and leased by the Commissioners of the Land Office (CLO).

The CLO has identified potential solar facility leases that may be at risk of cancellation as a result of these guidelines. CLO has estimated the following losses in distributions to the agency's beneficiaries as a result of the potential cancellations:

**K-12 Schools:** Up to \$1,086,000 in FY-26

**Higher Education:** Up to \$285,000 in FY-26

**State Agencies:** Up to \$546,000 in FY-26

The measure also requires the CLO to make payments, in lieu of ad valorem taxes, with respect to property that contains a commercial solar energy facility. The CLO currently cannot estimate the fiscal impact to distributions made to the agency's beneficiaries; therefore, this section of the measure has an unknown fiscal impact at this time.

This measure directs the Corporation Commission to enforce the provisions and promulgate rules regarding these commercial solar energy facility requirements. The Corporation Commission estimates the total recurring fiscal impact of this measure to be One Hundred Twenty Thousand Dollars (\$120,000) along with a one-time fiscal impact of Eight Thousand Dollars (\$8,000) to promulgate rules.

At this time, the total fiscal impact of this measure on FY-26 budgetary resources is One Hundred Twenty Eight Thousand Dollars (\$128,000).

Prepared By: Jay St Clair, House Fiscal Staff

**Other Considerations**

None.

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