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**Senate**

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**State of Minnesota**

**S.F. No. 1152 – Solar Energy Generating Systems; Classification of Real Property (as proposed to be amended by A-1)**

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**SF 1152** requires that real property be classified as class 3a (commercial/industrial) if the property contains more than one solar energy generating system that cannot be combined with the nameplate capacity of another solar generating system for purposes of the solar production tax, but is in aggregate over one megawatt.

**Effective** beginning with taxes payable in 2024 and thereafter.