Amy L. Archer

H.B. 143 132nd General Assembly (As Introduced)

Rep. Sprague

BILL SUMMARY

Modifies the definition of "electric distribution company" for kilowatt-hour tax purposes.

CONTENT AND OPERATION

Electric distribution company definition

The bill modifies the definition of electric distribution company for kilowatt-hour tax purposes to specify that such a company does not include an (1) entity that is a selfgenerator, or (2) agent who both contracts with a self-generator and installs, owns, or operates an electric generation facility or associated facilities to produce electricity that is primarily dedicated to meeting some or all of the electricity requirements of the selfgenerator. A "self-generator" is an entity that owns or hosts on its premises an electric generation facility that produces electricity primarily for the owner's consumption and that may provide any excess electricity to another entity, whether the facility is installed or operated by the owner or by an agent under a contract.²

Current law specifies that an electric distribution company does not include an end-user of electricity who self-generates electricity that is used directly by that enduser on the same site the electricity is generated.

¹ R.C. 5727.80(A).

² R.C. 4928.01(A)(32), not in the bill.

HISTORY

ACTION DATE

03-21-17 Introduced

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