

**FISCAL NOTE**

The fiscal impact, in the form of potential increased property tax revenue, is indeterminable.

This bill clarifies the applicability of the property tax exemption for property used for pollution control. The bill specifies that carbon dioxide shall not be considered air, water or land pollution for purposes of the exemption.

The Department of Revenue states that the potential property tax revenue increase is indeterminable. The Computer Assisted Mass Appraisal (CAMA) system does not contain detailed information as to the type of pollution control equipment that has been installed and therefore exempted by submission of an annual exemption request to county assessors.

This exemption clarification is effective January 1, 2026, with potential initial impact in the 2026 tax year.