

## Tax - November 14, 2023

On November 8, 2023, the Second Chamber of the Supreme Court of Justice of the Nation (SCJN), ruling on an appeal sponsored by our Firm, declared the unconstitutionality of the collection of fees and annual endorsement for the installation of solar panels for the fiscal year 2022, at the municipal level.

In the fiscal year 2022, one of the Municipalities of the State of Jalisco, through its Revenue Law, included the obligation to pay fees for the installation of solar panels and annual renewal for the solar panels installed in photovoltaic parks.

The aforementioned taxes were challenged through an amparo lawsuit, sponsored by our Firm, and the SCJN shared our arguments and resolved that the fees for the annual renewal of solar panels are unconstitutional, since they affect a matter whose verification is reserved to the federal authority in matters of electric power generation.

This, based on the consideration that the charge made by the Municipality for the endorsement of solar panels is not limited to the issuance thereof, but rather it is presumed that the real purpose of the service rendered is the deployment by the Municipality of supervisory acts, in relation to a technical aspect in the generation of electric energy for which it lacks legal competence.

We consider that the precedent detailed above is relevant, since they delimit the powers of the non-federal authorities (States and Municipalities) to establish the collection of taxes and/or fees from taxpayers. This, to the extent that in recent years both the Municipalities and the States have established new taxes, many of which are unconstitutional since they are not attributed to them.

For further information, please do not hesitate to contact our experts in this field.

## Contact us:

### Nora Morales

Partner | nmorales@macf.com.mx  
Tax

### Enrique Ramírez

Partner | eramirez@macf.com.mx  
Tax

### Luis Monroy

Partner | lmonroy@macf.com.mx  
Tax

### Armando Elsharkawy

Partner | aelsharkawy@macf.com.mx  
Tax

+52 (55) 5201 7400

For further information, visit:

[www.macf.com.mx](http://www.macf.com.mx)

