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Date: (Filing No. H-)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
131ST LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 725, L.D. 1153, “An Act to Allow Municipalities to Tax Personal Solar Energy Equipment Under 5 Megawatts”

Amend the bill by striking out the title and substituting the following:

'An Act Regarding Municipal Taxation of Certain Solar Energy Equipment'

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 36 MRSA §655, sub-§1, ¶T, as amended by PL 2019, c. 440, §2, is further amended to read:

T. Trail-grooming equipment registered under Title 12, section 13113; and

Sec. 2. 36 MRSA §655, sub-§1, ¶U, as amended by PL 2021, c. 181, Pt. C, §2, is further amended to read:

U. Solar and wind energy equipment that generates heat or electricity if all of the energy is:

- (1) Used on the site where the property is located; or
- (2) Transmitted through the facilities of a transmission and distribution utility; and a utility customer or customers receive a utility bill credit for the energy generated by the equipment pursuant to Title 35-A.

On or before April 1st of the first property tax year for which a taxpayer claims an exemption under this paragraph, the taxpayer claiming the exemption shall file a report with the assessor. The report must identify the property for which the exemption is claimed and must be made on a form prescribed by the State Tax Assessor or a substitute form approved by the State Tax Assessor. The State Tax Assessor shall furnish copies of the form to each municipality in the State and make the forms available to taxpayers.

This paragraph applies to solar energy equipment for property tax years beginning before April 1, 2025; and

COMMITTEE AMENDMENT

1 **Sec. 3. 36 MRSA §655, sub-§1, ¶V** is enacted to read:

2 V. For property tax years beginning on or after April 1, 2025, solar energy equipment
3 that generates heat or electricity if:

4 (1) All of the energy is used on the site where the property is located;

5 (2) The equipment is collocated with a net energy billing customer that is or net
6 energy billing customers that are subscribed to at least 50% of the facility's output;
7 or

8 (3) All of the energy is transmitted through the facilities of a transmission and
9 distribution utility and a utility customer or customers receive a utility bill credit
10 for the energy generated by the equipment pursuant to Title 35-A, section 3209-A
11 or 3209-B and the generator of electricity entered into a fully executed
12 interconnection agreement with a transmission and distribution utility prior to June
13 1, 2024.

14 On or before April 1st of the first property tax year for which a taxpayer claims an
15 exemption under this paragraph, the taxpayer claiming the exemption shall file a report
16 with the assessor. The report must identify the property for which the exemption is
17 claimed and must be made on a form prescribed by the State Tax Assessor or a
18 substitute form approved by the State Tax Assessor. The State Tax Assessor shall
19 furnish copies of the form to each municipality in the State and make the forms
20 available to taxpayers.

21 **Sec. 4. 36 MRSA §656, sub-§1, ¶K**, as amended by PL 2021, c. 181, Pt. C, §3, is
22 further amended to read:

23 K. Solar and wind energy equipment that generates heat or electricity if all of the
24 energy is:

25 (1) Used on the site where the property is located; or

26 (2) Transmitted through the facilities of a transmission and distribution utility; and
27 a utility customer or customers receive a utility bill credit for the energy generated
28 by the equipment pursuant to Title 35-A.

29 On or before April 1st of the first property tax year for which a taxpayer claims an
30 exemption under this paragraph, the taxpayer claiming the exemption shall file a report
31 with the assessor. The report must identify the property for which the exemption is
32 claimed and must be made on a form prescribed by the State Tax Assessor or a
33 substitute form approved by the State Tax Assessor. The State Tax Assessor shall
34 furnish copies of the form to each municipality in the State and make the forms
35 available to taxpayers.

36 This paragraph applies to solar energy equipment for property tax years beginning
37 before April 1, 2025.

38 **Sec. 5. 36 MRSA §656, sub-§1, ¶L** is enacted to read:

39 L. For property tax years beginning on or after April 1, 2025, solar energy equipment
40 that generates heat or electricity if:

41 (1) All of the energy is used on the site where the property is located;

COMMITTEE AMENDMENT “ ” to H.P. 725, L.D. 1153

1 after December 31, 2023 and to establish a general method of valuation for commercial
2 solar arrays.

3

FISCAL NOTE REQUIRED

4

(See attached)