



130th MAINE LEGISLATURE

SECOND REGULAR SESSION-2022

Legislative Document

No. 2030

H.P. 1512

House of Representatives, March 22, 2022

An Act Regarding Taxation of Energy Storage Facilities and Equipment

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, reading "R. B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative TERRY of Gorham.

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §691, sub-§2, ¶A, as enacted by PL 2005, c. 623, §1, is amended by enacting a new last blocked paragraph to read:

The limitations in this paragraph do not apply to an energy storage system. For purposes of this paragraph, "energy storage system" means commercial equipment, facilities or devices that are capable of absorbing energy, storing the energy for a period of time and discharging the energy after it has been stored.

Sec. 2. 36 MRSa §1760, sub-§112 is enacted to read:

112. Energy storage equipment. Beginning January 1, 2023, sales or use of energy storage systems, including the sale or use of parts and accessories that are integral to an energy storage system and the sale or use of materials for the construction, repair or maintenance of an energy storage system. For purposes of this subsection, "energy storage system" means commercial equipment, facilities or devices that are capable of absorbing energy, storing the energy for a period of time and discharging the energy after it has been stored.

Sec. 3. Application. That section of this Act that amends the Maine Revised Statutes, Title 36, section 691, subsection 2, paragraph A applies to property tax years beginning on or after April 1, 2022.

SUMMARY

This bill creates an exemption from sales and use tax for sales of commercial energy storage systems; integral parts and accessories for such a system; and materials for the construction, repair or maintenance of such a system. The bill also provides that the business equipment tax exemption is available for qualified energy storage systems.