

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 179

H.P. 130

House of Representatives, January 13, 2005

An Act To Exempt Alternative Power Systems from Property Taxes

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative MARLEY of Portland.
Cosponsored by Senator COWGER of Kennebec and
Representatives: DUPREY of Hampden, KOFFMAN of Bar Harbor, RINES of Wiscasset.

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

4 **Sec. 1. 36 MRSA §501, sub-§11** is enacted to read:

6 11. Alternative power system. "Alternative power system"
8 means a power production system with a capacity that does not
10 exceed 100 megawatts and that relies on fuel cells, tidal power,
12 solar arrays and installations, wind power installations,
14 geothermal installations, hydroelectric generators, biomass
16 generators or generators fueled by municipal solid waste in
18 conjunction with recycling.

20 **Sec. 2. 36 MRSA §551,** as amended by PL 1975, c. 252, §14, is
22 further amended to read:

24 **§551. Real estate; defined**

26 Real estate, for the purposes of taxation, ~~shall--include~~
28 includes all lands in the State and all buildings, mobile homes
30 and other things affixed to the ~~same lands~~, such as, but not
32 limited to, camp trailers, together with the ~~water-power~~, shore
34 privileges and rights, forests and mineral deposits appertaining
36 thereto; interests and improvements in land, the fee of which is
38 in the State; interests by contract or otherwise in real estate
40 exempt from taxation; and lines of electric light and power
42 companies. Buildings, mobile homes and other things affixed to
the land, on leased land or on land not owned by the owner of the
buildings, ~~shall-be~~ are considered real estate for purposes of
taxation and ~~shall-be~~ are taxed in the place where ~~said the~~ land
is located. Mobile homes, except stock in trade, ~~shall-be~~ are
considered real estate for purposes of taxation. An improvement
to real estate related to the operation of an alternative power
system is exempt from taxation under this subchapter.

44 **Sec. 3. Application.** This Act applies to property tax years
46 beginning on or after April 1, 2006.

48 **SUMMARY**

50 This bill exempts alternative power systems, including
52 solar, wind and hydroelectric generators, from property tax.