

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

No. 819

H.P. 526

House of Representatives, March 4, 2025

An Act Concerning the Status of Battery Storage Systems with Regard to the Business Equipment Tax Exemption

Received by the Clerk of the House on February 27, 2025. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative SATO of Gorham.
Cosponsored by Senator BRENNER of Cumberland and
Representatives: BLIER of Buxton, CARLOW of Buxton, DUCHARME of Madison,
HENDERSON of Rumford, JAVNER of Chester, TERRY of Gorham, Senators: BENNETT of
Oxford, President DAUGHTRY of Cumberland.

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

2 **Sec. 1. 36 MRSA §691, sub-§2, ¶A,** as enacted by PL 2005, c. 623, §1, is amended
3 by enacting a new subparagraph (3), division (c) to read:

4 (c) "Battery storage system" means a commercially available technology that
5 uses chemical processes for absorbing energy and storing it for a period of time
6 for use at a later time, including, but not limited to, lithium-ion batteries.

7 **Sec. 2. 36 MRSA §691, sub-§2, ¶A,** as enacted by PL 2005, c. 623, §1, is amended
8 by enacting a new subparagraph (4) to read:

9 (4) The exemption provided in this subchapter does not apply to a battery storage
10 system with a total capacity of 2 megawatts or more.

11 **SUMMARY**

12 This bill provides that the exemption provided by the business equipment tax
13 exemption laws does not apply to a battery storage system with a total capacity of 2
14 megawatts or more.