

# MAINE STATE LEGISLATURE

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L.D. 1355

Date:

6/10/25

(Filing No. H-624)

## TAXATION

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### STATE OF MAINE HOUSE OF REPRESENTATIVES 132ND LEGISLATURE FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H.P. 878, L.D. 1355, "Resolve, to Require the Office of Tax Policy to Study Taxation of Renewable Energy Infrastructure"

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

**'Resolve, to Require the Governor's Energy Office to Study Taxation of Renewable Energy Infrastructure'**

Amend the resolve in section 1 in the first line (page 1, line 1 in L.D.) by striking out the following: "Office of Tax Policy" and inserting the following: **'Governor's Energy Office'**

Amend the resolve in section 1 in the 3rd and 4th lines (page 1, lines 3 and 4 in L.D.) by striking out the following: "Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy" and inserting the following: **'Governor's Energy Office'**

Amend the resolve in section 1 in the indented paragraph in the first line (page 1, line 29 in L.D.) by striking out the following: "Office of Tax Policy" and inserting the following: **'Governor's Energy Office'**

Amend the resolve in section 1 in the indented paragraph in the first line (page 1, line 29 in L.D.) by striking out the following: "Governor's Energy Office" and inserting the following: **'Office of Tax Policy'**

Amend the resolve in section 1 in the indented paragraph in the 4th line (page 1, line 32 in L.D.) by striking out the following: "Office of Tax Policy" and inserting the following: **'Governor's Energy Office'**

Amend the resolve by inserting after section 1 the following:

**'Sec. 2. Appropriations and allocations. Resolved:** That the following appropriations and allocations are made.

**EXECUTIVE DEPARTMENT**

**Governor's Energy Office Z122**

# COMMITTEE AMENDMENT

COMMITTEE AMENDMENT "A" to H.P. 878, L.D. 1355

1 Initiative: Provides funding for contracted services.

2 **GENERAL FUND**

3 All Other

**2025-26**

\$75,000

**2026-27**

\$0

4  
5 GENERAL FUND TOTAL

\$75,000

\$0

6

7 Amend the resolve by relettering or renumbering any nonconsecutive Part letter or  
8 section number to read consecutively.

9

**SUMMARY**

10 This amendment changes the entity required to perform the study to the Governor's  
11 Energy Office. The amendment also adds an appropriations and allocations section.

12

**FISCAL NOTE REQUIRED**

13

(See attached)



Approved: 06/05/25 **LRL**

# 132nd MAINE LEGISLATURE

LD 1355

LR 1694(02)

**Resolve, to Require the Office of Tax Policy to Study Taxation of Renewable Energy Infrastructure**

**Fiscal Note for Bill as Amended by Committee Amendment**

**Committee: Taxation**

**Fiscal Note Required: Yes**

**A (H-624)**

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## Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
<b>Net Cost (Savings)</b>				
General Fund	\$75,000	\$0	\$0	\$0
<b>Appropriations/Allocations</b>				
General Fund	\$75,000	\$0	\$0	\$0

### Fiscal Detail and Notes

The Governor's Energy Office (GEO) has indicated that the reporting requirements of this bill would require additional resources to complete within the specified timeline. The bill includes a one-time General Fund appropriation of \$75,000 to the GEO in fiscal year 2025-26 to fund contracted consultant costs for completing the required evaluation and reporting within the specified timeline.