

MAINE STATE LEGISLATURE

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DMR
ROES

Date: 6-7-11

MINORITY

(Filing No. S-274)

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TAXATION

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STATE OF MAINE
SENATE
125TH LEGISLATURE
FIRST REGULAR SESSION

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COMMITTEE AMENDMENT "A" to S.P. 387, L.D. 1266, Bill, "An Act To Protect Municipalities That Host Wind Energy Developments"

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

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'Sec. 1. 35-A MRSA §3454, sub-§6 is enacted to read:

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6. Escrow for decommission. As part of any permit application for an expedited wind energy development, the host community may require pursuant to a community benefit agreement or a community benefits package in connection with the expedited wind energy development an escrow for decommissioning the wind energy development equal to 30% of the project cost.

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Sec. 2. Review and report. The Department of Administrative and Financial Services, Bureau of Revenue Services shall review the factors that should be considered by the municipal assessors when determining just value of property that constitutes wind energy developments, grid-scale wind energy developments and other generating facilities as defined in the Maine Revised Statutes, Title 35-A, chapter 34-A. The bureau shall prepare guidance to be provided to municipal assessors that indicates the preferred valuation approach that results in the most accurate determination of just value. The bureau shall submit a report no later than December 1, 2011 that includes the findings of the review and provides recommendations, including suggested legislation to implement the recommendations, for presentation to the Joint Standing Committee on Taxation.

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Sec. 3. Authority to submit legislation. The Joint Standing Committee on Taxation may submit a bill pertaining to recommendations pursuant to section 2 to the Second Regular Session of the 125th Legislature.'

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SUMMARY

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The amendment, which is the minority report, replaces the bill. It authorizes a host community to require an escrow for decommissioning a wind energy development equal to 30% of the project cost in connection with expedited wind energy developments. It

COMMITTEE AMENDMENT

1 requires the Department of Administrative and Financial Services, Bureau of Revenue
2 Services to review the factors that should be considered by the municipal assessors when
3 determining just value of property that constitutes wind energy developments, grid-scale
4 wind energy developments and other generating facilities and to prepare guidance for
5 municipal assessors that indicates the preferred valuation approach. It requires the Bureau
6 of Revenue Services to submit a report no later than December 1, 2011 that includes
7 recommendations and suggested legislation to the Joint Standing Committee on Taxation.
8 It authorizes the Joint Standing Committee on Taxation to submit a bill to the Second
9 Regular Session of the 125th Legislature.

FISCAL NOTE REQUIRED
(See attached)



125th MAINE LEGISLATURE

LD 1266

LR 1234(02)

An Act To Protect Municipalities That Host Wind Energy Developments

Fiscal Note for Bill as Amended by Committee Amendment "A" *S-274*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Minor cost increase - General Fund

Fiscal Detail and Notes

Requiring Maine Revenue Services (MRS) to review the factors for consideration by municipal assessors regarding just value of wind energy developments, grid-scale wind energy developments and other generating facilities and to report to the legislature no later than December 1, 2011 will result in a minor cost to MRS which can be absorbed within existing budgeted resources.