



129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 1191

S.P. 365

In Senate, March 12, 2019

An Act To Exempt Solar Energy Equipment from Property Tax

Reference to the Committee on Taxation suggested and ordered printed.

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DAREK M. GRANT Secretary of the Senate

Presented by Senator LAWRENCE of York. Cosponsored by Senator: CHIPMAN of Cumberland.

1 B	e it enacted by	the People	of the State of	f Maine as follows:
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2 Sec. 1. 36 MRSA §656, sub-§1, ¶K is enacted to read:

K. All solar energy equipment, as defined in Title 10, section 1492, subsection 1,
installed on or after September 1, 2019 on residential property for the purpose of
using solar energy or solar thermal energy to generate electricity or provide hot water
to be used in a structure. A person who wishes to claim this exemption shall file with
the assessor a written application in the manner prescribed by the assessor within 30
days following the annual assessment date of the municipality.

SUMMARY

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10 This bill provides a property tax exemption for solar energy equipment installed on 11 residential property on or after September 1, 2019 to generate electricity or provide hot 12 water to be used in a structure.