

MAINE STATE LEGISLATURE

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(Filing No. H-438)

TAXATION

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STATE OF MAINE HOUSE OF REPRESENTATIVES 130TH LEGISLATURE FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H.P. 132, L.D. 179, "An Act To Exclude Energy Efficiency Improvements from Property Tax"

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

'Resolve, To Require a Review of Property Tax Assessment of Energy Efficiency Improvements'

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

'Sec. 1. Report regarding valuation of certain energy facilities. Resolved:
That the Department of Administrative and Financial Services, Maine Revenue Services, within existing resources, shall convene a stakeholder group to review municipal policies regarding the assessment of energy efficiency improvements, including heat pumps, for the purpose of identifying the most appropriate ways to assess such property for purposes of the property tax. The stakeholder group must include representatives of municipal government, a representative of an association representing property tax assessors, representatives of organizations promoting energy efficiency improvements and other members of the public with an interest in home energy efficiency improvements.

The department shall prepare and submit to the Joint Standing Committee on Taxation by December 1, 2021 a report of the stakeholder group's activities. The report must include guidance to municipalities for determining the valuation and assessment of energy efficiency improvements, including heat pumps. The department shall also make the report available on its publicly accessible website.'

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

SUMMARY

This amendment replaces the bill with a resolve requiring the Department of Administrative and Financial Services, Maine Revenue Services to convene a stakeholder group to review the assessment for property tax purposes of energy efficiency

ROFS

COMMITTEE AMENDMENT "A" to H.P. 132, L.D. 179

1 improvements, including heat pumps, for the purpose of identifying the most appropriate
2 ways to assess such property for purposes of the property tax.

3 **FISCAL NOTE REQUIRED**

4 **(See attached)**



Approved: 04/20/21 *mac*

130th MAINE LEGISLATURE

LD 179

LR 30(02)

An Act To Exclude Energy Efficiency Improvements from Property Tax

Fiscal Note for Bill as Amended by Committee Amendment *A(H438)*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Minor cost increase - General Fund

Fiscal Detail and Notes

Additional costs to the Department of Administrative and Financial Services associated with performing a study and reporting the results can be absorbed within existing budgeted resources.