

# MAINE STATE LEGISLATURE

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# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 179

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H.P. 132

House of Representatives, January 25, 2021

**An Act To Exclude Energy Efficiency Improvements from Property  
Tax**

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Received by the Clerk of the House on January 21, 2021. 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 KESSLER of South Portland.

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

2 **Sec. 1. 35-A MRSA §10104, sub-§13** is enacted to read:

3 **13. Energy efficiency improvements.** The trust shall identify and establish a list of  
4 energy efficiency improvements as defined in Title 36, sections 655 and 656 and update  
5 and make that list available annually to municipalities and the State Tax Assessor.

6 **Sec. 2. 36 MRSA §655, sub-§1, ¶T**, as amended by PL 2019, c. 440, §2, is further  
7 amended to read:

8 T. Trail-grooming equipment registered under Title 12, section 13113; ~~and~~

9 **Sec. 3. 36 MRSA §655, sub-§1, ¶U**, as enacted by PL 2019, c. 440, §3, is amended  
10 by amending the 2nd blocked paragraph to read:

11 The bureau may audit the records of a municipality to ensure compliance with this  
12 paragraph. The bureau may independently review the records of a municipality to  
13 determine if exemptions have been properly approved. If the bureau determines that  
14 an exemption was improperly approved, the bureau shall ensure, either by setoff  
15 against other payments due the municipality or otherwise, that the municipality is not  
16 reimbursed for the exemption. A municipality that is aggrieved by a determination of  
17 the bureau under this paragraph may appeal pursuant to section 151-; and

18 **Sec. 4. 36 MRSA §655, sub-§1, ¶V** is enacted to read:

19 V. Energy efficiency improvements. For the purposes of this paragraph, "energy  
20 efficiency improvement" means personal property that is an improvement to real or  
21 personal property that will result in energy efficiency and substantially reduced energy  
22 use and:

23 (1) Meets or exceeds applicable United States Environmental Protection Agency  
24 and United States Department of Energy Energy Star program or similar energy  
25 efficiency standards established or approved by the Efficiency Maine Trust,  
26 established in Title 35-A, section 10103; or

27 (2) Involves weatherization of residential, commercial or industrial property in a  
28 manner approved by the Efficiency Maine Trust.

29 **Sec. 5. 36 MRSA §656, sub-§1, ¶L** is enacted to read:

30 L. Energy efficiency improvements. For the purposes of this paragraph, "energy  
31 efficiency improvement" means real property that is an improvement to real or personal  
32 property that will result in energy efficiency and substantially reduced energy use and:

33 (1) Meets or exceeds applicable United States Environmental Protection Agency  
34 and United States Department of Energy Energy Star program or similar energy  
35 efficiency standards established or approved by the Efficiency Maine Trust,  
36 established in Title 35-A, section 10103; or

37 (2) Involves weatherization of residential, commercial or industrial property in a  
38 manner approved by the Efficiency Maine Trust.

**SUMMARY**

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This bill provides property tax exemptions for energy efficiency improvements and requires the Efficiency Maine Trust to identify and make available and list such improvements.