

MAINE STATE LEGISLATURE

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L.D. 2030

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Date: 4/24/22

(Filing No. S643)

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STATE OF MAINE

5

SENATE

6

130TH LEGISLATURE

7

SECOND REGULAR SESSION

8

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1512,
9 L.D. 2030, "An Act Regarding Taxation of Energy Storage Facilities and Equipment"

10

Amend the amendment by inserting after the title the following:

11

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

12

'An Act To Provide for Reimbursement of the Sales Tax Paid on Certain Battery
13 Energy Storage Systems'

14

Amend the amendment by striking out all of section 1 and inserting the following:

15

'Sec. 1. 36 MRSA §2021 is enacted to read:

16

§2021. Refund of sales and use tax on purchases of battery energy storage systems

17

1. Definitions. For purposes of this section, unless the context otherwise indicates,
18 the following terms have the following meanings.

19

A. "Energy storage system" means commercial machinery or equipment that is capable
20 of absorbing energy, storing the energy for a period of time and discharging the energy
21 after it has been stored.

22

B. "Qualifying battery energy storage system" means an energy storage system that is
23 a battery energy storage system with a capacity of 50 megawatts or greater that is
24 located at a single site in the State, as evidenced by the interconnection agreement that
25 applies to the battery energy storage system, and includes all parts and accessories that
26 are integral to such a battery energy storage system.

27

2. Refund authorized. The assessor shall refund the sales or use tax imposed pursuant
28 to this Part and paid by a person that purchases a qualifying battery energy storage system
29 on or after January 1, 2023 and before December 31, 2025.

30

3. Procedure and limitations. A person that purchases a qualifying battery energy
31 storage system and pays the tax imposed pursuant to this Part may submit a claim for
32 reimbursement on a form prescribed by the assessor filed within 3 years of the payment of
33 the sales or use tax to which the reimbursement relates, except that a claim for
34 reimbursement may not be submitted prior to July 1, 2023.

35

4. Audit. The assessor may audit a claim for reimbursement filed under this section.
36 If the assessor determines that the amount of the reimbursement was incorrect, the assessor

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1 may issue an assessment within 3 years from the date of purchase of the qualifying battery
2 energy storage system or the date the claim was filed, whichever is later, or at any time if
3 a fraudulent claim was filed. The claimant may seek reconsideration of the assessment
4 pursuant to section 151.

5 **5. Payment of claims.** The assessor shall pay the reimbursement amount to the
6 claimant within 30 days after receipt of a properly completed claim. Interest is not allowed
7 on any payment made to a claimant pursuant to this section.'

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

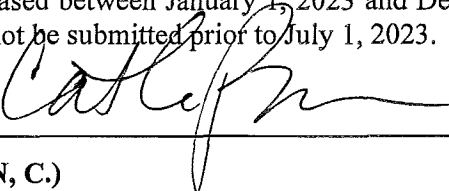
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SUMMARY

11 This amendment changes the sales tax exemption as proposed in Committee
12 Amendment "A" to a reimbursement of the sales tax paid on a qualifying battery energy
13 storage system purchased between January 1, 2023 and December 31, 2025. A claim for
14 reimbursement may not be submitted prior to July 1, 2023.

15

SPONSORED BY: _____



16

(Senator BREEN, C.)

17

COUNTY: Cumberland

FISCAL NOTE REQUIRED
(See attached)



130th MAINE LEGISLATURE

LD 2030

LR 2676(06)

An Act Regarding Taxation of Energy Storage Facilities and Equipment

Fiscal Note for Senate Amendment "H" to Committee Amendment "A" (S-643)

Sponsor: Sen. Breen of Cumberland

Fiscal Note Required: Yes

Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$0	(\$1,961,750)	(\$840,750)	\$1,961,750
Revenue				
General Fund	\$0	\$1,961,750	\$840,750	(\$1,961,750)
Other Special Revenue Funds	\$0	\$103,251	\$44,250	(\$103,250)

Fiscal Detail and Notes

This amendment changes the sales tax exemption to a reimbursement which cannot be taken until July 1, 2023 and after. It restores the General Fund and Local Government Fund revenue reductions in fiscal year 2022-23.