

MAINE STATE LEGISLATURE

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130th MAINE LEGISLATURE

SECOND REGULAR SESSION-2022

Legislative Document

No. 2030

H.P. 1512

House of Representatives, March 22, 2022

An Act Regarding Taxation of Energy Storage Facilities and Equipment

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R. B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative TERRY of Gorham.

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

2 **Sec. 1. 36 MRSA §691, sub-§2, ¶A**, as enacted by PL 2005, c. 623, §1, is amended
3 by enacting a new last blocked paragraph to read:

4 The limitations in this paragraph do not apply to an energy storage system. For
5 purposes of this paragraph, "energy storage system" means commercial equipment,
6 facilities or devices that are capable of absorbing energy, storing the energy for a period
7 of time and discharging the energy after it has been stored.

8 **Sec. 2. 36 MRSA §1760, sub-§112** is enacted to read:

9 **112. Energy storage equipment.** Beginning January 1, 2023, sales or use of energy
10 storage systems, including the sale or use of parts and accessories that are integral to an
11 energy storage system and the sale or use of materials for the construction, repair or
12 maintenance of an energy storage system. For purposes of this subsection, "energy storage
13 system" means commercial equipment, facilities or devices that are capable of absorbing
14 energy, storing the energy for a period of time and discharging the energy after it has been
15 stored.

16 **Sec. 3. Application.** That section of this Act that amends the Maine Revised
17 Statutes, Title 36, section 691, subsection 2, paragraph A applies to property tax years
18 beginning on or after April 1, 2022.

19 **SUMMARY**

20 This bill creates an exemption from sales and use tax for sales of commercial energy
21 storage systems; integral parts and accessories for such a system; and materials for the
22 construction, repair or maintenance of such a system. The bill also provides that the
23 business equipment tax exemption is available for qualified energy storage systems.