

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2023

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Legislative Document

No. 191

S.P. 95

In Senate, January 13, 2023

### **An Act to Amend the Laws Regarding Certain Business Equipment Tax Benefits**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator STEWART of Aroostook.  
Cosponsored by Senators: KEIM of Oxford, LIBBY of Cumberland, MOORE of Washington,  
Representative: FAULKINGHAM of Winter Harbor.

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

2 **Sec. 1. 36 MRSA §691, sub-§1, ¶B**, as enacted by PL 2005, c. 623, §1, is amended  
3 by amending subparagraph (5) to read:

4 (5) A person that provides satellite-based direct television broadcast services; ~~or~~

5 **Sec. 2. 36 MRSA §691, sub-§1, ¶B**, as enacted by PL 2005, c. 623, §1, is amended  
6 by amending subparagraph (6) to read:

7 (6) A person that provides multichannel, multipoint television distribution  
8 services; ~~or~~

9 **Sec. 3. 36 MRSA §691, sub-§1, ¶B**, as enacted by PL 2005, c. 623, §1, is amended  
10 by enacting a new subparagraph (7) to read:

11 (7) For property tax years beginning on or after April 1, 2023, a person that, based  
12 on 3rd-party certifications, bans, boycotts or otherwise restricts or prevents the sale  
13 or distribution of any product that is legally produced, harvested or grown in the  
14 State. This exclusion does not apply to products when a certification system is in  
15 place at the consent or request of the producer, manufacturer or grower.

16 **Sec. 4. 36 MRSA §6652, sub-§1-A, ¶E**, as enacted by PL 1997, c. 24, Pt. C, §14,  
17 is amended to read:

18 E. A person that provides satellite-based direct television broadcast services; ~~and~~

19 **Sec. 5. 36 MRSA §6652, sub-§1-A, ¶F**, as enacted by PL 1997, c. 24, Pt. C, §14,  
20 is amended to read:

21 F. A person that provides multichannel, multipoint television distribution services;  
22 ~~and~~

23 **Sec. 6. 36 MRSA §6652, sub-§1-A, ¶G** is enacted to read:

24 G. For property tax years beginning on or after April 1, 2023, a person that, based on  
25 3rd-party certifications, bans, boycotts or otherwise restricts or prevents the sale or  
26 distribution of any product that is legally produced, harvested or grown in the State.  
27 This exclusion does not apply to products when a certification system is in place at the  
28 consent or request of the producer, manufacturer or grower.

29 **SUMMARY**

30 This bill excludes from eligibility for the business equipment tax exemption and the  
31 business equipment tax reimbursement a person that, based on 3rd-party certifications,  
32 bans, boycotts or otherwise restricts or prevents the sale or distribution of any product that  
33 is legally produced, harvested or grown in the State.