

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2023

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Legislative Document

No. 1153

H.P. 725

House of Representatives, March 14, 2023

**An Act to Allow Municipalities to Tax Personal Solar Energy  
Equipment Under 5 Megawatts**

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Reference to the Committee on Taxation suggested and ordered printed.

*Robert B. Hunt*  
ROBERT B. HUNT  
Clerk

Presented by Representative WOODSOME of Waterboro.  
Cosponsored by Senator HARRINGTON of York.

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

2 **Sec. 1. 36 MRSA §655, sub-§1, ¶U**, as amended by PL 2021, c. 181, Pt. C, §2, is  
3 further amended to read:

4 U. ~~Solar and wind~~ Wind energy equipment that generates heat or electricity if all of  
5 the energy is:

6 (1) Used on the site where the property is located; or

7 (2) Transmitted through the facilities of a transmission and distribution utility, and  
8 a utility customer or customers receive a utility bill credit for the energy generated  
9 by the equipment pursuant to Title 35-A.

10 On or before April 1st of the first property tax year for which a taxpayer claims an  
11 exemption under this paragraph, the taxpayer claiming the exemption shall file a report  
12 with the assessor. The report must identify the property for which the exemption is  
13 claimed and must be made on a form prescribed by the State Tax Assessor or substitute  
14 form approved by the State Tax Assessor. The State Tax Assessor shall furnish copies  
15 of the form to each municipality in the State and make the forms available to taxpayers.

16 **SUMMARY**

17 This bill removes the municipal personal property tax exemption for solar energy  
18 equipment that generates heat or electricity if all of the energy is used on the site where the  
19 property is located or the energy is transmitted through the facilities of a transmission and  
20 distribution utility, and a utility customer or customers receive a utility bill credit for the  
21 energy generated by the equipment.