

MAINE STATE LEGISLATURE

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MAJORITY
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STATE OF MAINE
SENATE
131ST LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 855, L.D. 2027, "An Act to Clarify the Property Tax Exemption for Air Pollution Control Facilities"

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

'An Act Regarding the Property Tax Exemption, Business Equipment Tax Exemption and Business Equipment Tax Reimbursement for Facilities Storing Spent Nuclear Fuel and Radioactive Waste'

Amend the bill by striking out all of section 2 and inserting the following:

'Sec. 2. 36 MRSA §656, sub-§1, ¶E, as amended by PL 2007, c. 438, §20, is further amended in subparagraph (2) by enacting at the end a new last blocked paragraph to read:

For the purposes of this subparagraph, emissions from and particles of spent nuclear fuel, as defined in Title 22, section 673, subsection 18, and radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste are not air pollution and facilities for storing spent nuclear fuel or radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste are not air pollution control facilities.

Sec. 3. 36 MRSA §691, sub-§1, ¶A, as amended by PL 2019, c. 659, Pt. B, §1, is further amended by amending subparagraph (7) to read:

(7) Property that is not entitled to an exemption by reason of the additional limitations imposed by subsection 2; or

Sec. 4. 36 MRSA §691, sub-§1, ¶A, as amended by PL 2019, c. 659, Pt. B, §1, is further amended by amending subparagraph (8) to read:

(8) Personal property that would otherwise be entitled to exemption under this subchapter used primarily to support a telecommunications antenna used by a telecommunications business subject to the tax imposed by section 457; or

1 **Sec. 5. 36 MRSA §691, sub-§1, ¶A**, as amended by PL 2019, c. 659, Pt. B, §1, is
2 further amended by enacting subparagraph (9) to read:

3 (9) A facility that stores spent nuclear fuel, as defined in Title 22, section 673,
4 subsection 18, or radioactive waste classified by the United States Nuclear
5 Regulatory Commission as greater-than-Class C waste.

6 **Sec. 6. 36 MRSA §6652, sub-§1-E** is enacted to read:

7 1-E. Facilities for storage of spent nuclear fuel, radioactive waste. Reimbursement
8 under this chapter may not be made for a facility that stores spent nuclear fuel, as defined
9 in Title 22, section 673, subsection 18, or radioactive waste classified by the United States
10 Nuclear Regulatory Commission as greater-than-Class C waste.'

11 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section
12 number to read consecutively.

13 **SUMMARY**

14 This amendment removes the provisions in the bill regarding property tax exemptions
15 and instead provides, for purposes of property tax exemptions for air pollution control
16 facilities, that emissions from and particles of spent nuclear fuel and radioactive waste
17 classified by the United States Nuclear Regulatory Commission as greater-than-Class C
18 waste are not air pollution and a facility that stores spent nuclear fuel or radioactive waste
19 classified by the United States Nuclear Regulatory Commission as greater-than-Class C
20 waste is not exempt from property tax as an air pollution control facility. The amendment
21 also provides that facilities that store spent nuclear fuel or such radioactive waste are not
22 eligible for the business equipment tax exemption, or BETE, program or the Business
23 Equipment Tax Reimbursement, or BETR, program.

24 **FISCAL NOTE REQUIRED**
25 **(See attached)**



131st MAINE LEGISLATURE

LD 2027

LR 2653(02)

An Act to Clarify the Property Tax Exemption for Air Pollution Control Facilities

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-6002)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

No state fiscal impact

Fiscal Detail and Notes

This bill clarifies that a facility that stores spent nuclear fuel or certain radioactive waste does not qualify as an air pollution control facility for the purposes of property tax exemption. The bill also clarifies that such a facility is not eligible for property tax exemption under the Business Equipment Tax Exemption program and is not eligible for property tax reimbursement under the Business Equipment Tax Reimbursement program. This bill may increase municipal tax revenue to the extent a facility that stores spent nuclear fuel or radioactive waste currently benefits from such tax exemption or reimbursement.