

MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

SECOND REGULAR SESSION-2024

Legislative Document

No. 2027

S.P. 855

In Senate, December 13, 2023

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

(EMERGENCY)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Secretary of the Senate on December 11, 2023. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 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 RENY of Lincoln.
Cosponsored by Representative POLEWARCZYK of Wiscasset and
Representative: HEPLER of Woolwich.

1 **Emergency preamble.** Whereas, acts and resolves of the Legislature do not
2 become effective until 90 days after adjournment unless enacted as emergencies; and

3 **Whereas,** there is currently ambiguity in the law establishing exemptions from
4 property taxation for air pollution control facilities; and

5 **Whereas,** without this legislation clarifying the law, an affected municipality could
6 soon suffer a large loss of revenue; and

7 **Whereas,** in the judgment of the Legislature, these facts create an emergency within
8 the meaning of the Constitution of Maine and require the following legislation as
9 immediately necessary for the preservation of the public peace, health and safety; now,
10 therefore,

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

12 **Sec. 1. 36 MRSA §656, sub-§1, ¶E,** as amended by PL 2007, c. 438, §20, is further
13 amended by amending subparagraph (1) in the first blocked paragraph to read:

14 As used in this ~~paragraph~~ subparagraph, unless the context otherwise indicates, the
15 following terms have the following meanings.

16 (a) "Facility" means any disposal system or any treatment works, appliance,
17 equipment, machinery, installation or structures installed, acquired or placed
18 in operation primarily for the purpose of reducing, controlling or eliminating
19 water pollution caused by industrial, commercial or domestic waste.

20 (b) "Disposal system" means any system used primarily for disposing of or
21 isolating industrial, commercial or domestic waste and includes thickeners,
22 incinerators, pipelines or conduits, pumping stations, force mains and all other
23 constructions, devices, appurtenances and facilities used for collecting or
24 conducting water borne industrial, commercial or domestic waste to a point of
25 disposal, treatment or isolation, except that which is necessary to the
26 manufacture of products.

27 (c) "Industrial waste" means any liquid, gaseous or solid waste substance
28 capable of polluting the waters of the State and resulting from any process, or
29 the development of any process, of industry or manufacture.

30 (d) "Treatment works" means any plant, pumping station, reservoir or other
31 works used primarily for the purpose of treating, stabilizing, isolating or
32 holding industrial, commercial or domestic waste.

33 (e) "Commercial waste" means any liquid, gaseous or solid waste substance
34 capable of polluting the waters of the State and resulting from any activity
35 which is primarily commercial in nature.

36 (f) "Domestic waste" means any liquid, gaseous or solid waste substance
37 capable of polluting the waters of the State and resulting from any activity
38 which is primarily domestic in nature.

39 **Sec. 2. 36 MRSA §656, sub-§1, ¶E,** as amended by PL 2007, c. 438, §20, is further
40 amended by repealing subparagraph (2) and enacting the following in its place:

1 (2) An air pollution control facility, certified as such by the Commissioner of
2 Environmental Protection, and all parts and accessories of that air pollution control
3 facility.

4 As used in this subparagraph, unless the context otherwise indicates, "facility"
5 means any appliance, equipment, machinery, installation or structure installed,
6 acquired or placed in operation primarily for the purpose of reducing, controlling,
7 eliminating or disposing of industrial air pollutants. "Facility" does not include:

8 (a) A facility such as an air conditioner, dust collector, fan or similar facility
9 designed, constructed or installed solely for the benefit of the person for whom
10 installed or the personnel of that person; or

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

14 **Sec. 3. Retroactive application.** Notwithstanding the Maine Revised Statutes,
15 Title 1, section 302, this Act applies retroactively to property tax years beginning on or
16 after April 1, 2022.

17 **Emergency clause.** In view of the emergency cited in the preamble, this legislation
18 takes effect when approved.

19 **SUMMARY**

20 This bill specifies that a facility that stores spent nuclear fuel or radioactive waste
21 classified by the United States Nuclear Regulatory Commission as greater-than-Class C
22 waste may not be considered an air pollution control facility for purposes of eligibility for
23 an exemption from property taxation.

24 This bill also corrects a cross-reference.

25 This bill applies retroactively to property tax years beginning on or after April 1, 2022
26 and to any actions or proceedings pending at the time of passage of the bill.