

MAINE STATE LEGISLATURE

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Date: 6/24/25

(Filing No. S-473)

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STATE OF MAINE
SENATE
132ND LEGISLATURE
FIRST SPECIAL SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 878,
L.D. 1355, "Resolve, to Require the Office of Tax Policy to Study Taxation of Renewable
Energy Infrastructure"

Amend the amendment by striking out all of the 4th, 5th and 6th instructional
paragraphs (page 1, lines 21 to 29 in amendment) and inserting the following:

'Amend the resolve in section 1 by striking out all of the indented paragraph (page 1,
lines 29 to 35 in L.D.) and inserting the following:

'The Governor's Energy Office shall consult with the Office of Tax Policy,
representatives from the renewable energy industry and other experts in the State and
municipal and county officials with relevant experience and solicit public comments on the
study. No later than November 4, 2026, the Governor's Energy Office shall submit a report,
including findings, recommendations and any suggested legislation, based on the study to
the joint standing committee of the Legislature having jurisdiction over taxation matters.
The joint standing committee may report out legislation related to the report to the 133rd
Legislature in 2027.'

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

'Sec. 2. Funding. Resolved: That the Governor's Energy Office may receive funds,
grants or contributions from public or private sources to carry out the study required under
section 1. The Governor's Energy Office shall disclose its sources of funding as part of the
report required in section 1. The Governor's Energy Office is not required under this
resolve to undertake work for which it does not have or has not received sufficient funding.'

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

SUMMARY

This amendment changes the report submission date from December 3, 2025 to
November 4, 2026 and clarifies that the committee receiving the report is authorized to
report out legislation based on the report to the 133rd Legislature in 2027. The amendment
also removes the appropriations and allocations section, allows the Governor's Energy
Office to receive funds, grants or contributions from public or private sources to carry out
the study and requires the office to disclose any funds it receives in its report to the

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 878, L.D. 1355 (S-473)

1 Legislature. The amendment provides that the Governor's Energy Office is not required
2 under the resolve to undertake work for which it has insufficient funding.

3 SPONSORED BY: Rotundo DR

4 (Senator ROTUNDO, M.)

5 COUNTY: Androscoggin

FISCAL NOTE REQUIRED
(See attached)

**132nd MAINE LEGISLATURE****LD 1355****LR 1694(04)****Resolve, to Require the Governor's Energy Office to Study Taxation of Renewable Energy
Infrastructure****Fiscal Note for Senate Amendment "A" to Committee Amendment "A" (S-473)****Sponsor: Sen. Rotundo of Androscoggin****Fiscal Note Required: Yes**

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	(\$75,000)	\$0	\$0	\$0
Appropriations/Allocations				
General Fund	(\$75,000)	\$0	\$0	\$0

Fiscal Detail and Notes

This amendment removes the General Fund appropriations of \$75,000 to the Governor's Energy Office (GEO) in fiscal year 2025-26. The amendment changes the due date of required reporting from December 5, 2025, to December 5, 2026. It adds language that allows the GEO to accept private and public sources to fund the costs associated with the required reporting.