

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND TWENTY-EIGHTH LEGISLATURE

SECOND SPECIAL SESSION
June 19, 2018 to September 13, 2018

THE GENERAL EFFECTIVE DATE FOR
SECOND SPECIAL SESSION
NON-EMERGENCY LAWS IS
DECEMBER 13, 2018

ONE HUNDRED AND TWENTY-NINTH LEGISLATURE

FIRST REGULAR SESSION
December 5, 2018 to June 20, 2019

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 19, 2019

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH THE MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Augusta, Maine
2019

2. **Seals.** Be embossed, sealed or both, with the seal of an architect, professional engineer or ~~registered professional~~ land surveyor;

3. **Signature.** Contain the signature and address of the person who prepared the plan;

4. **Recording information.** Provide a ~~space reg-~~ ister's block no smaller than 3 by 3 inches for recording the county, date, time, plan book and page or file number and register's attest; and

5. **Title.** Provide a title block containing the name of the plan, the record owner's name and address, the location by street and town and the date of the plan.

~~Original plans must be recorded with a paper copy. Paper plans submitted for recording must be rolled and not folded. The register may return plans that are not legible for recording and archival purposes and the processing of which may damage county equipment or resources. The register shall permanently file the original, create a digital image of the plan at a minimum of 300 dots per inch or 300 pixels per inch and maintain a copy for public inspection in at least one of the following media: paper, microfilm, microfiche or digital image stored on magnetic or optical media form. Suitable arrangements must be made for the preserving of original plans while affording the public reasonable opportunity to examine either the original or a reproduction. No additional fee is required for recording the copy. Each plan must be microfilmed for archival purposes. Each register shall maintain an index of all plans on records record in the register's office.~~

The several registers shall establish, and thereafter adhere to, reasonable standards for the implementation of reproducing copies of original plans as recorded. Reproduction must be on a scale of one to one and must be accomplished with the least possible error and distortion. Methods of reproduction must be to standards in keeping with accepted engineering and survey practices.

See title page for effective date.

CHAPTER 440

H.P. 1040 - L.D. 1430

**An Act To Create Tax Equity
among Renewable Energy
Investments**

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

Sec. 1. 36 MRSA §655, sub-§1, ¶S, as amended by PL 2005, c. 652, §1 and affected by §3, is further amended to read:

S. Mining property as provided in section 2854; ~~and~~

Sec. 2. 36 MRSA §655, sub-§1, ¶T, as enacted by PL 2005, c. 652, §1 and affected by §3, is amended to read:

T. Trail-grooming equipment registered under Title 12, section 13113-; ~~and~~

Sec. 3. 36 MRSA §655, sub-§1, ¶U is enacted to read:

Solar and wind energy equipment that generates heat or electricity if all of the energy is:

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

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

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

The bureau may audit the records of a municipality to ensure compliance with this paragraph. The bureau may independently review the records of a municipality to determine if exemptions have been properly approved. If the bureau determines that an exemption was improperly approved, the bureau shall ensure, either by setoff against other payments due the municipality or otherwise, that the municipality is not reimbursed for the exemption. A municipality that is aggrieved by a determination of the bureau under this paragraph may appeal pursuant to section 151.

Sec. 4. 36 MRSA §656, sub-§1, ¶K is enacted to read:

Solar and wind energy equipment that generates heat or electricity if all of the energy is:

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

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

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

The bureau may audit the records of a municipality to ensure compliance with this paragraph. The bureau may independently review the records of a municipality to determine if exemptions have been properly approved. If the bureau determines that an exemption was improperly approved, the bureau shall ensure, either by setoff against other payments due the municipality or otherwise, that the municipality is not reimbursed for the exemption. A municipality that is aggrieved by a determination of the bureau under this paragraph may appeal pursuant to section 151.

Sec. 5. Report regarding valuation of renewable energy facilities. The Department of Administrative and Financial Services, Maine Revenue Services, within existing resources, shall work with a stakeholder group and prepare a report by December 1, 2019 that includes guidance for determining the valuation and assessment of renewable energy facilities that qualify for a property tax exemption. The department shall make this report available on its publicly accessible website.

Sec. 6. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services, Bureau of 0002

Initiative: Provides funding for one Principal Property Tax Appraiser and related costs to review, process and audit property tax exemptions for certain renewable energy facilities in the form of personal property and real property.

GENERAL FUND	2019-20	2020-21
POSITIONS - LEGISLATIVE COUNT	0.000	1.000
Personal Services	\$0	\$102,024
All Other	\$0	\$5,858
GENERAL FUND TOTAL	\$0	\$107,882

See title page for effective date.

**CHAPTER 441
H.P. 1064 - L.D. 1452**

**An Act Regarding the
Collection of the Sales and Use
Tax by Marketplace
Facilitators**

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

Sec. 1. 36 MRSA §1752, sub-§6-E, 6-F and 6-G are enacted to read:

6-E. Marketplace. "Marketplace" means a physical or electronic location, including, but not limited to, a store, a booth, an Internet website, a catalog or a dedicated sales software application, where tangible personal property or taxable services are offered for sale, regardless of whether the marketplace, marketplace facilitator, marketplace seller or tangible personal property is physically present in this State.

6-F. Marketplace facilitator. "Marketplace facilitator" means any person that facilitates a retail sale by providing a marketplace that lists, advertises, stores, or processes orders for tangible personal property or taxable services for sale by marketplace sellers and directly, or indirectly through one or more agents, contractors or affiliated persons, does any of the following:

- A. Transmits or otherwise communicates an offer by the marketplace seller or an acceptance between the customer and marketplace seller;
- B. Collects payment from the customer and transmits that payment to the marketplace seller; or
- C. Engages in any of the following activities with respect to the marketplace seller's products or taxable services:
 - (1) Fulfillment or storage services;
 - (2) Customer service; or
 - (3) Accepting or assisting with returns or exchanges.

For the purposes of this subsection, "affiliated person" means a person that, with respect to another person, has a direct or indirect ownership interest of more than 5% in the other person or is related to the other person because a 3rd person, or group of 3rd persons who are affiliated persons, holds a direct or indirect ownership interest of more than 5% in the related person.

A marketplace facilitator does not include a public utility as defined in Title 35-A, section 102.

6-G. Marketplace seller. "Marketplace seller" means any person that makes retail sales through a marketplace operated by a marketplace facilitator.