

# MAINE STATE LEGISLATURE

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**LAWS**  
**OF THE**  
**STATE OF MAINE**

**AS PASSED BY THE**

**ONE HUNDRED AND THIRTIETH LEGISLATURE**

**SECOND SPECIAL SESSION**  
**September 29, 2021**

**SECOND REGULAR SESSION**  
**January 5, 2022 to May 9, 2022**

**THE GENERAL EFFECTIVE DATE FOR**  
**SECOND SPECIAL SESSION**  
**NON-EMERGENCY LAWS IS**  
**DECEMBER 29, 2021**

**THE GENERAL EFFECTIVE DATE FOR**  
**SECOND REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**AUGUST 8, 2022**

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

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**Augusta, Maine**  
**2022**

**Sec. 2. Transfer from Liquor Operation Revenue Fund.** Notwithstanding the Maine Revised Statutes, Title 30-A, section 6054, subsection 4 or any other provision of law to the contrary, and in addition to any amount authorized by law to be transferred in fiscal year 2022-23, the Maine Municipal Bond Bank shall transfer \$365,750 by June 30, 2023 from the Liquor Operation Revenue Fund, established in Title 30-A, section 6054, subsection 1, to the unappropriated surplus of the General Fund.

**Sec. 3. Construction.** This Act may not be construed to affect or be an indication of legislative intent regarding the income tax treatment of manufacturers or suppliers of spirits outside of this State that sold or shipped spirits into this State prior to January 1, 2022.

See title page for effective date.

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CHAPTER 757

H.P. 1463 - L.D. 1968

**An Act To Ensure Appropriate Placement of Defendants with Mental Illness and Intellectual Disabilities**

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

**Sec. 1. 15 MRSA §101-D, sub-§10** is enacted to read:

**10. Appropriate placement.** When a court commits the defendant to the custody of the Commissioner of Health and Human Services for placement in an appropriate institution for the care and treatment of persons with mental illness or in an appropriate residential program that provides care and treatment for persons who have intellectual disabilities or autism as set forth in subsection 4, the transfer of the defendant must take place within 30 days from the time the order is transmitted to the State Forensic Service, unless an extraordinary circumstance causes a necessary delay. The Commissioner of Health and Human Services shall notify the court of the extraordinary circumstance causing a delay.

See title page for effective date.

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CHAPTER 758

H.P. 1512 - L.D. 2030

**An Act To Provide for Reimbursement of the Sales Tax Paid on Certain Battery Energy Storage Systems**

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

**Sec. 1. 36 MRSA §2021** is enacted to read:

**§2021. Refund of sales and use tax on purchases of battery energy storage systems**

**1. Definitions.** For purposes of this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Energy storage system" means commercial machinery or equipment that is capable of absorbing energy, storing the energy for a period of time and discharging the energy after it has been stored.

B. "Qualifying battery energy storage system" means an energy storage system that is a battery energy storage system with a capacity of 50 megawatts or greater that is located at a single site in the State, as evidenced by the interconnection agreement that applies to the battery energy storage system, and includes all parts and accessories that are integral to such a battery energy storage system.

**2. Refund authorized.** The assessor shall refund the sales or use tax imposed pursuant to this Part and paid by a person that purchases a qualifying battery energy storage system on or after January 1, 2023 and before December 31, 2025.

**3. Procedure and limitations.** A person that purchases a qualifying battery energy storage system and pays the tax imposed pursuant to this Part may submit a claim for reimbursement on a form prescribed by the assessor filed within 3 years of the payment of the sales or use tax to which the reimbursement relates, except that a claim for reimbursement may not be submitted prior to July 1, 2023.

**4. Audit.** The assessor may audit a claim for reimbursement filed under this section. If the assessor determines that the amount of the reimbursement was incorrect, the assessor may issue an assessment within 3 years from the date of purchase of the qualifying battery energy storage system or the date the claim was filed, whichever is later, or at any time if a fraudulent claim was filed. The claimant may seek reconsideration of the assessment pursuant to section 151.

**5. Payment of claims.** The assessor shall pay the reimbursement amount to the claimant within 30 days after receipt of a properly completed claim. Interest is not allowed on any payment made to a claimant pursuant to this section.

**Sec. 2. Governor's Energy Office; energy storage tax incentive report.** The Governor's Energy Office shall examine the role of existing and potential tax incentives in achieving the objectives established in the Maine Revised Statutes, Title 35-A, section 3145 and shall provide a report on these matters to the joint standing committee of the Legislature having jurisdiction over energy, utilities and technology matters by March 15, 2023. The report must include a review of tax incentives for energy storage available from