

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.

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.

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.

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

the Federal Government and in other states and must include input from interested stakeholders. The report must also be provided to the joint standing committee of the Legislature having jurisdiction over taxation matters if recommendations regarding taxation policy are included. The joint standing committee of the Legislature having jurisdiction over energy, utilities and technology matters is authorized to report out legislation related to the report to the First Regular Session of the 131st Legislature. Upon written request, the Public Utilities Commission and the Department of Administrative and Financial Services, Maine Revenue Services shall provide to the office information and assistance requested related to the report.

See title page for effective date.

**CHAPTER 759
H.P. 1544 - L.D. 2041**

An Act To Correct Errors in Recently Enacted Legislation

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

Whereas, breakfast is the most important meal of the day and an adequate and healthy lunch is necessary to ensure that students can learn to the best of their abilities; and

Whereas, students in certain private schools that have chosen to participate in the National School Lunch Program may not have access to adequate and healthy breakfasts and lunches; and

Whereas, in order to provide money to pay for an expansion of the State's obligation to reimburse schools for the provision of adequate and healthy breakfasts and lunches, the fund from which the money is to come must not be allowed to lapse; and

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

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

PART A

Sec. A-1. 36 MRSA §5219-S, sub-§4, as amended by PL 2021, c. 635, Pt. E, §7, is further amended to read:

4. Limitation. The credit allowed by this section may not reduce the Maine income tax to less than zero, except that for tax years beginning on or after January

1, 2016, the credit allowed under subsections 1, 1-A, 3 and 3-A is refundable.

Sec. A-2. PL 2021, c. 635, Pt. OO, §1, sub-§1 is amended to read:

1. Eligibility. For purposes of this Part, an eligible student is:

A. A high school graduate in the class of 2020, 2021 or 2022 who enrolls in a Maine community college ~~in the fall of 2022~~ no later than during the 2023-2024 academic year;

B. A high school graduate in the class of 2023 who enrolls in a Maine community college ~~in the fall of 2023~~ no later than during the 2023-2024 academic year;

C. A person who obtains the equivalent of a high school diploma in 2020, 2021 or 2022 who enrolls in a Maine community college ~~in the fall of 2022~~ no later than during the 2023-2024 academic year; or

D. A person who obtains the equivalent of a high school diploma in 2023 who enrolls in a Maine community college ~~in the fall of 2023~~ no later than during the 2023-2024 academic year.

PART B

Sec. B-1. PL 2021, c. 679, §1-A is enacted to read:

Sec. 1-A. 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 \$1,457,740 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. B-2. PL 2021, c. 731, §7 is enacted to read:

Sec. 7. Appropriations and allocations. The following appropriations and allocations are made.

COMMUNITY COLLEGE SYSTEM, BOARD OF TRUSTEES OF THE MAINE

Regional Fire Service Training Fund N349

Initiative: Provides ongoing funding for the Maine Fire Service Institute to provide funds for regional fire service training in the State awarded by the Maine Fire Protection Services Commission.

<u>GENERAL FUND</u>	<u>2021-22</u>	<u>2022-23</u>
All Other	\$0	\$200,000
<u>GENERAL FUND TOTAL</u>	<u>\$0</u>	<u>\$200,000</u>

Sec. B-3. PL 2021, c. 734, §1 is repealed and the following enacted in its place: