

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
130<sup>TH</sup> LEGISLATURE  
SECOND REGULAR SESSION



Disposition of bills and summaries of all laws enacted or finally passed

**JOINT STANDING COMMITTEE ON TAXATION**

July 2022

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## JOINT STANDING COMMITTEE ON TAXATION

### **LD 2030 An Act To Provide for Reimbursement of the Sales Tax Paid on Certain Battery Energy Storage Systems**

#### **ENACTED LAW SUMMARY**

Public Law 2021, chapter 758 provides for reimbursement of the sales tax paid on a qualifying battery energy storage system purchased between January 1, 2023 and December 31, 2025. A claim for reimbursement may not be submitted prior to July 1, 2023. Public Law 2021, chapter 758 also requires the Governor's Energy Office to review the role of tax incentives in encouraging growth in energy storage capacity in the State and report the results of its review to the joint standing committee of the Legislature having jurisdiction over energy, utilities and technology matters by March 15, 2023.