



# 131st MAINE LEGISLATURE

LD 2027

LR 2653(02)

## An Act to Clarify the Property Tax Exemption for Air Pollution Control Facilities

**Fiscal Note for Bill as Amended by Committee Amendment " "**

**Committee: Taxation**

**Fiscal Note Required: Yes**

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### Fiscal Note

No state fiscal impact

#### Fiscal Detail and Notes

This bill clarifies that a facility that stores spent nuclear fuel or certain radioactive waste does not qualify as an air pollution control facility for the purposes of property tax exemption. The bill also clarifies that such a facility is not eligible for property tax exemption under the Business Equipment Tax Exemption program and is not eligible for property tax reimbursement under the Business Equipment Tax Reimbursement program. This bill may increase municipal tax revenue to the extent a facility that stores spent nuclear fuel or radioactive waste currently benefits from such tax exemption or reimbursement.