



129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 922

H.P. 677

House of Representatives, February 21, 2019

An Act To Provide a Property Tax Exemption for Renewable Energy Fixtures

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative COOPER of Yarmouth.

Cosponsored by Senator MIRAMANT of Knox and Representative: HANDY of Lewiston.

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

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

3 K. Renewable energy fixtures installed on or after September 1, 2019 on real
4 property for residential, commercial or industrial purposes for the generation of
5 energy or displacement of a nonrenewable source of energy. To qualify for an
6 exemption under this paragraph, the installation where the fixture is installed must
7 have an intended full load output that does not exceed the load for the location where
8 the fixture is installed. For the purposes of this paragraph, "renewable energy
9 fixtures" means fixtures that:

10 (1) Are intended to produce energy from solar power, wind power, ocean
11 thermal power, wave power, tidal power, fuel cells or methane gas from landfills;

12 (2) Enable low-emission advanced renewable energy conversion technologies;

13 (3) Are part of a run-of-the-river hydropower facility with a generating capacity
14 of up to 5 megawatts; or

15 (4) Are part of a sustainable biomass facility with an average emission rate no
16 greater than 0.075 pounds of nitrogen oxides per million British Thermal Units.

17 **SUMMARY**

18 This bill provides a property tax exemption for renewable energy fixtures installed on
19 or after September 1, 2019.