1	L.D. 2027
2	Date: (Filing No. S- )
3	TAXATION
4	Reproduced and distributed under the direction of the Secretary of the Senate.
5	STATE OF MAINE
6	SENATE
7	131ST LEGISLATURE
8	SECOND REGULAR SESSION
9 10	COMMITTEE AMENDMENT "" to S.P. 855, L.D. 2027, "An Act to Clarify the Property Tax Exemption for Air Pollution Control Facilities"
11	Amend the bill by striking out the title and substituting the following:
12 13 14	'An Act Regarding the Property Tax Exemption, Business Equipment Tax Exemption and Business Equipment Tax Reimbursement for Facilities Storing Spent Nuclear Fuel and Radioactive Waste'
15	Amend the bill by striking out all of section 2 and inserting the following:
16 17	'Sec. 2. 36 MRSA §656, sub-§1, ¶E, as amended by PL 2007, c. 438, §20, is further amended in subparagraph (2) by enacting at the end a new last blocked paragraph to read:
18 19 20 21 22 23 24	For the purposes of this subparagraph, emissions from and particles of spent nuclear fuel, as defined in Title 22, section 673, subsection 18, and radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste are not air pollution and facilities for storing spent nuclear fuel or radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste are not air pollution control facilities.
25 26	Sec. 3. 36 MRSA §691, sub-§1, $\P$ A, as amended by PL 2019, c. 659, Pt. B, §1, is further amended by amending subparagraph (7) to read:
27 28	(7) Property that is not entitled to an exemption by reason of the additional limitations imposed by subsection 2; or
29 30	<b>Sec. 4. 36 MRSA §691, sub-§1, </b> ¶ <b>A</b> , as amended by PL 2019, c. 659, Pt. B, §1, is further amended by amending subparagraph (8) to read:
31 32 33	(8) Personal property that would otherwise be entitled to exemption under this subchapter used primarily to support a telecommunications antenna used by a telecommunications business subject to the tax imposed by section $457_{-\frac{1}{2}}$ or

Page 1 - 131LR2653(02)

## **COMMITTEE AMENDMENT**

1 2	Sec. 5. 36 MRSA §691, sub-§1, $\P$ A, as amended by PL 2019, c. 659, Pt. B, §1, is further amended by enacting subparagraph (9) to read:
3 4 5	(9) A facility that stores spent nuclear fuel, as defined in Title 22, section 673, subsection 18, or radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste.
6	Sec. 6. 36 MRSA §6652, sub-§1-E is enacted to read:
7 8 9 10	1-E. Facilities for storage of spent nuclear fuel, radioactive waste. Reimbursement under this chapter may not be made for a facility that stores spent nuclear fuel, as defined in Title 22, section 673, subsection 18, or radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste.'
11 12	Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.
13	SUMMARY
13 14 15 16 17 18 19 20 21 22 23	<b>SUMMARY</b> This amendment removes the provisions in the bill regarding property tax exemptions and instead provides, for purposes of property tax exemptions for air pollution control facilities, that emissions from and particles of spent nuclear fuel and radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste are not air pollution and a facility that stores spent nuclear fuel or radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste is not exempt from property tax as an air pollution control facility. The amendment also provides that facilities that store spent nuclear fuel or such radioactive waste are not eligible for the business equipment tax exemption, or BETE, program or the Business Equipment Tax Reimbursement, or BETR, program.
14 15 16 17 18 19 20 21 22	This amendment removes the provisions in the bill regarding property tax exemptions and instead provides, for purposes of property tax exemptions for air pollution control facilities, that emissions from and particles of spent nuclear fuel and radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste are not air pollution and a facility that stores spent nuclear fuel or radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste is not exempt from property tax as an air pollution control facility. The amendment also provides that facilities that store spent nuclear fuel or such radioactive waste are not eligible for the business equipment tax exemption, or BETE, program or the Business

Page 2 - 131LR2653(02)

**COMMITTEE AMENDMENT**