

## CHAPTER 915

### REIMBURSEMENT FOR TAXES PAID ON CERTAIN BUSINESS PROPERTY

#### §6651. Definitions

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 1995, c. 368, Pt. FFF, §2 (NEW).]

**1. Eligible property.** "Eligible property" means qualified business property first placed in service in the State, or constituting construction in progress commenced in the State, after April 1, 1995 but does not include property that is eligible business equipment as defined in section 691, subsection 1. "Eligible property" includes, without limitation, repair parts, replacement parts, additions, accessions and accessories to other qualified business property placed in service on or before April 1, 1995 if the part, addition, accession or accessory is first placed in service, or constitutes construction in progress, in the State after April 1, 1995, unless that property is eligible business equipment as defined in section 691, subsection 1. "Eligible property" includes used qualified business property if the qualified business property was first placed in service in the State, or constituted construction in progress commenced in the State, after April 1, 1995 but does not include property that is eligible business equipment as defined in section 691, subsection 1. "Eligible property" also includes inventory parts. [PL 2007, c. 627, §95 (RPR).]

**2. Inventory parts.** "Inventory parts" includes repair parts, replacement parts, replacement equipment, additions, accessions and accessories on hand but not in service and stocks or inventories of repair parts, replacement parts, replacement equipment, additions, accessions and accessories on hand but not in service if acquired after April 1, 1995, regardless of when placed in service. [PL 1995, c. 368, Pt. FFF, §2 (NEW).]

**2-A. Primarily.** "Primarily" means more than 50% of the time. [PL 2005, c. 12, Pt. BBB, §1 (NEW); PL 2005, c. 12, Pt. BBB, §6 (AFF).]

**3. Qualified business property.** "Qualified business property" means tangible personal property that:

A. Is used or held for use exclusively for a business purpose by the person in possession of it or, in the case of construction in progress or inventory parts, is intended to be used exclusively for a business purpose by the person who will possess that property; and [PL 1995, c. 368, Pt. FFF, §2 (NEW).]

B. Either:

(1) Was subject to an allowance for depreciation under the Code on April 1st of the property tax year to which the claim for reimbursement relates or would have been subject to an allowance for depreciation under the Code as of that date but for the fact that the property has been fully depreciated; or

(2) In the case of construction in progress or inventory parts, would be subject under the Code to an allowance for depreciation when placed in service or would have been subject to an allowance for depreciation under the Code as of that date but for the fact that the property has been fully depreciated. [PL 1995, c. 368, Pt. FFF, §2 (NEW).]

"Qualified business property" also includes all property that is affixed or attached to a building or other real estate if it is used to further a particular trade or business activity taking place in that building or on that real estate. "Qualified business property" does not include components or attachments to a building if used primarily to serve the building as a building, regardless of the particular trade or activity

taking place in or on the building. "Qualified business property" also does not include land improvements if used primarily to further the use of the land as land, regardless of the particular trade or business activities taking place in or on the land. In the case of construction in progress or inventory parts, the term "used" means intended to be used. "Qualified business property" also does not include any vehicle registered for on-road use on which a tax assessed pursuant to chapter 111 has been paid or any watercraft registered for use on state waters on which a tax assessed pursuant to chapter 112 has been paid.

[PL 2001, c. 396, §44 (AMD).]

**4. Retail sales activity.** "Retail sales activity" means an activity associated with the selection and purchase of goods or the rental of tangible personal property.

[PL 2005, c. 12, Pt. BBB, §1 (NEW); PL 2005, c. 12, Pt. BBB, §6 (AFF).]

**5. Retail sales facility.** "Retail sales facility" means a structure used to serve customers who are physically present at the facility for the purpose of selecting and purchasing goods at retail or for renting tangible personal property. "Retail sales facility" does not include a separate structure that is used as a warehouse or call center facility.

[PL 2005, c. 12, Pt. BBB, §1 (NEW); PL 2005, c. 12, Pt. BBB, §6 (AFF).]

#### SECTION HISTORY

PL 1995, c. 368, §FFF2 (NEW). PL 1997, c. 24, §C13 (AMD). PL 1997, c. 24, §C17 (AFF). PL 1997, c. 557, §B11 (AMD). PL 1997, c. 557, §G1 (AFF). PL 2001, c. 396, §§43-44 (AMD). PL 2005, c. 12, §BBB1 (AMD). PL 2005, c. 12, §BBB6 (AFF). PL 2005, c. 623, §2 (AMD). PL 2007, c. 372, §1 (AMD). PL 2007, c. 437, §21 (AMD). PL 2007, c. 627, §95 (AMD).

#### §6652. Reimbursement allowed; limitation

**1. Generally.** A person against whom taxes have been assessed pursuant to Part 2, except for chapters 111 and 112, with respect to eligible property and who has paid those taxes is entitled to reimbursement of a portion of those taxes from the State as provided in this chapter. The reimbursement under this chapter is the percentage of the taxes assessed and paid with respect to eligible property specified in subsection 4. For purposes of this chapter, a tax applied as a credit against a tax assessed pursuant to chapter 111 or 112 is a tax assessed pursuant to chapter 111 or 112. A taxpayer that included eligible property in its investment credit base under section 5219-M and claimed the credit provided in section 5219-M on its income tax return may not be reimbursed under this chapter for taxes assessed on that same eligible property in a year in which that credit is taken. A successor in interest of a person against whom taxes have been assessed with respect to eligible property is entitled to reimbursement pursuant to this section, whether the tax was paid by the person assessed or by the successor, as long as a transfer of the property in question to the successor has occurred and the successor is the owner of the property as of August 1st of the year in which a claim for reimbursement may be filed pursuant to section 6654. For purposes of this subsection, "successor in interest" includes the initial successor and any subsequent successor. When an eligible successor in interest exists, the successor is the only person to whom reimbursement under this chapter may be made with respect to the transferred property. For an item of eligible property that is first subject to assessment under Part 2 on or after April 1, 2008, and for any item of eligible property for which reimbursement is paid under subsection 4, paragraph B, the reimbursement otherwise payable under this section may not exceed the actual property taxes paid less any tax increment financing refund received with respect to that property.

[PL 2009, c. 496, §27 (AMD).]

**1-A. Certain persons excluded.** Notwithstanding any other provision of law, the following persons are not eligible for reimbursement pursuant to this chapter:

A. A public utility as defined by Title 35-A, section 102; [PL 1997, c. 24, Pt. C, §14 (NEW).]

- B. A person that provides radio paging services as defined by Title 35-A, section 102; [PL 1997, c. 24, Pt. C, §14 (NEW).]
- C. A person that provides mobile telecommunications services as defined by Title 35-A, section 102; [PL 1997, c. 24, Pt. C, §14 (NEW).]
- D. A cable television company as defined by Title 30-A, section 2001; [PL 1997, c. 24, Pt. C, §14 (NEW).]
- E. A person that provides satellite-based direct television broadcast services; and [PL 1997, c. 24, Pt. C, §14 (NEW).]
- F. A person that provides multichannel, multipoint television distribution services. [PL 1997, c. 24, Pt. C, §14 (NEW).]

This subsection applies retroactively to property tax years beginning after April 1, 1995. [PL 1997, c. 24, Pt. C, §14 (NEW).]

**1-B. Certain property excluded.** Notwithstanding any other provision of law, reimbursement pursuant to this chapter may not be made with respect to the following property:

- A. Office furniture, including, without limitation, tables, chairs, desks, bookcases, filing cabinets and modular office partitions; [PL 2003, c. 625, §1 (AMD); PL 2003, c. 625, §3 (AFF); PL 2003, c. 687, Pt. A, §10 (AMD); PL 2003, c. 687, Pt. B, §11 (AFF).]
- B. Lamps and lighting fixtures; [PL 2009, c. 571, Pt. II, §2 (AMD); PL 2009, c. 571, Pt. II, §5 (AFF).]
- C. Gambling machines or devices, including any device, machine, paraphernalia or equipment that is used or usable in the playing phases of any gambling activity as that term is defined in Title 8, section 1001, subsection 15, whether that activity consists of gambling between persons or gambling by a person involving the playing of a machine. "Gambling machines or devices" includes, without limitation:
  - (1) Associated equipment as defined in Title 8, section 1001, subsection 2;
  - (2) Computer equipment used directly and primarily in the operation of a slot machine as defined in Title 8, section 1001, subsection 39;
  - (3) An electronic video machine as defined in Title 17, section 1831, subsection 4;
  - (4) Equipment used in the playing phases of lottery schemes; and
  - (5) Repair and replacement parts of a gambling machine or device; or [PL 2009, c. 571, Pt. II, §3 (AMD); PL 2009, c. 571, Pt. II, §5 (AFF).]
- D. Personal property that would otherwise be entitled to reimbursement under this chapter used primarily to support a telecommunications antenna used by a telecommunications business subject to the tax imposed by section 457. [PL 2009, c. 571, Pt. II, §4 (NEW); PL 2009, c. 571, Pt. II, §5 (AFF).]

Property affected by this subsection that was eligible for reimbursement pursuant to this chapter of property taxes paid for the 1996 property tax year is grandfathered into the program and continues to be eligible for reimbursements unless it subsequently becomes ineligible. [PL 2011, c. 240, §43 (AMD).]

**1-C. Certain energy facilities.** Reimbursement for certain energy facilities under this chapter is limited as follows.

- A. Reimbursement may not be made for a natural gas pipeline, including pumping or compression stations, storage depots and appurtenant facilities used in the transportation, delivery or sale of

natural gas, but not including a pipeline that is less than a mile in length and is owned by a consumer of natural gas delivered through the pipeline. [PL 1997, c. 729, Pt. B, §2 (NEW).]

B. Except as provided in paragraph C, reimbursement may not be made for property used to produce or transmit energy primarily for sale. Energy is primarily for sale if during the property tax year for which a claim is being made 2/3 or more of the useful energy is directly or indirectly sold and transmitted through the facilities of a transmission and distribution utility as defined in Title 35-A, section 102, subsection 20-B. [PL 2017, c. 211, Pt. A, §14 (AMD).]

C. A cogeneration facility is eligible for reimbursement on that portion of property taxes paid multiplied by a fraction, the numerator of which is the total amount of useful energy produced by the facility during the property tax year for which a claim is being made that is directly used by a manufacturing facility without transmission over the facilities of a transmission and distribution utility as defined in Title 35-A, section 102, subsection 20-B and the denominator of which is the total amount of useful energy produced by the facility during the property tax year immediately preceding the property tax year for which a claim is being made. [PL 2019, c. 379, Pt. A, §8 (AMD).]

D. For purposes of this subsection, unless the context indicates otherwise, the following terms have the following meanings.

(1) "Cogeneration facility" means the eligible property within a facility that produces electrical energy, thermal energy or both for commercial or industrial use when less than 2/3 of the useful energy produced by the facility during the property tax year is sold and transmitted directly or indirectly through the facilities of a transmission and distribution utility, as defined in Title 35-A, section 102, subsection 20-B. "Cogeneration facility" includes eligible property within a heat recovery steam generator.

(2) "Useful energy" is energy in any form that does not include waste heat, efficiency losses, line losses or other energy dissipation. [PL 1999, c. 398, Pt. A, §103 (AMD); PL 1999, c. 398, Pt. A, §§104, 105 (AFF).]

[PL 2019, c. 379, Pt. A, §8 (AMD).]

**1-D. Retail sales facilities.** Reimbursement pursuant to this chapter may not be made with respect to property that is located in a retail sales facility exceeding 100,000 square feet of interior customer selling space and used primarily in a retail sales activity, unless the facility is owned by a business whose Maine-based operation derives less than 50% of its total annual revenue on a calendar-year basis from sales that are subject to Maine sales tax. This subsection applies to property tax years beginning after April 1, 2006. Property affected by this subsection that was eligible for reimbursement pursuant to this chapter for property taxes paid for the 2006 property tax year is grandfathered into the program and continues to be eligible for reimbursement to the extent permitted by this chapter as it existed on April 1, 2006, unless that property subsequently becomes ineligible.

[PL 2005, c. 12, Pt. BBB, §2 (NEW); PL 2005, c. 12, Pt. BBB, §6 (AFF).]

**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.

[PL 2023, c. 588, §6 (NEW); PL 2023, c. 588, §7 (AFF).]

**2. Limitation.** Reimbursement may not be made by the State Tax Assessor pursuant to this chapter with respect to the payment of taxes assessed against property that is entitled to exemption pursuant to section 656, subsection 1, paragraph E or any other provision of law except that reimbursement must be made with respect to the payment of taxes assessed against property that has not been certified for exemption pursuant to section 656, subsection 1, paragraph E but that is entitled to exemption pursuant to that provision if that property has been placed in service after the December 1st immediately

preceding April 1st of the tax year for which reimbursement is sought but prior to April 1st of the property tax year for which reimbursement is sought. The claimant may seek reconsideration, pursuant to section 151, of the assessor's denial of reimbursement under this subsection. If the assessor denies a reimbursement claim on the ground that the property in question is entitled to exemption under section 656, subsection 1, paragraph E and the claimant seeks reconsideration of the denial, the assessor shall, at the claimant's request, allow the claimant up to one year to obtain a statement from the Commissioner of Environmental Protection that the property at issue is not exempt. If the claimant timely produces such a statement or otherwise demonstrates that the property is not exempt, the assessor shall allow the reimbursement.

[PL 1999, c. 398, Pt. A, §103 (AMD); PL 1999, c. 398, Pt. A, §§104, 105 (AFF).]

### 3. Withholding for failure to report.

[PL 2009, c. 337, §10 (RP).]

**4. Reimbursement percentage.** The reimbursement under this chapter is an amount equal to the percentage specified in paragraphs A and B of taxes assessed and paid with respect to each item of eligible property, except that for claims filed for application periods that begin on August 1, 2006, August 1, 2009, August 1, 2010 or August 1, 2013 the reimbursement is 90% of that amount and for claims filed for the application period that begins on August 1, 2014, the reimbursement is 80% of that amount.

A. For each of the first to 12th years for which reimbursement is made, the percentage is 100%. [PL 2005, c. 623, §5 (NEW).]

B. Pursuant to section 699, subsection 2, reimbursement under this chapter after the 12th year for which reimbursement is made is according to the following percentages of taxes assessed and paid with respect to each item of eligible property.

(1) For the 13th year for which reimbursement is made, the percentage is 75%.

(2) For the 14th year for which reimbursement is made, the percentage is 70%.

(3) For the 15th year for which reimbursement is made, the percentage is 65%.

(4) For the 16th year for which reimbursement is made, the percentage is 60%.

(5) For the 17th year for which reimbursement is made, the percentage is 55%.

(6) For the 18th year for which reimbursement is made and for subsequent years, the percentage is 50%. [PL 2005, c. 623, §5 (NEW).]

[PL 2013, c. 368, Pt. K, §1 (AMD).]

## SECTION HISTORY

PL 1995, c. 368, §FFF2 (NEW). PL 1995, c. 639, §34 (AMD). PL 1995, c. 639, §35 (AFF). PL 1997, c. 24, §C14 (AMD). PL 1997, c. 729, §§B1,2 (AMD). PL 1999, c. 398, §A103 (AMD). PL 1999, c. 398, §§A104,105 (AFF). PL 1999, c. 768, §6 (AMD). PL 2001, c. 396, §§45-47 (AMD). PL 2003, c. 391, §12 (AMD). PL 2003, c. 625, §§1,2 (AMD). PL 2003, c. 625, §3 (AFF). PL 2003, c. 687, §§A10,11 (AMD). PL 2003, c. 687, §B11 (AFF). PL 2005, c. 12, §BBB2 (AMD). PL 2005, c. 12, §BBB6 (AFF). PL 2005, c. 218, §61 (AMD). PL 2005, c. 218, §63 (AFF). PL 2005, c. 457, §BBB1 (AMD). PL 2005, c. 618, §19 (AMD). PL 2005, c. 623, §§3-5 (AMD). PL 2007, c. 438, §114 (AMD). PL 2009, c. 213, Pt. U, §1 (AMD). PL 2009, c. 337, §10 (AMD). PL 2009, c. 487, Pt. B, §15 (AMD). PL 2009, c. 496, §§27, 28 (AMD). PL 2009, c. 571, Pt. II, §§2-4 (AMD). PL 2009, c. 571, Pt. II, §5 (AFF). PL 2011, c. 240, §43 (AMD). PL 2013, c. 368, Pt. K, §1 (AMD). PL 2017, c. 211, Pt. A, §14 (AMD). PL 2019, c. 379, Pt. A, §8 (AMD). PL 2023, c. 588, §6 (AMD). PL 2023, c. 588, §7 (AFF).

### §6653. Taxpayer to obtain information

Before filing a request for reimbursement with the State Tax Assessor pursuant to section 6654, a taxpayer must notify the assessor or assessors for any taxing jurisdiction in which eligible property is subject to tax and for which the taxpayer intends to claim reimbursement that the taxpayer intends to file a reimbursement request. The notification must also include a list of the property that the taxpayer believes constitutes eligible property, the original cost of that property, the date that property was acquired and whether the property was acquired new or used. The taxpayer must submit to the assessor or assessors of each taxing jurisdiction at the same time a request that the assessor or assessors of the taxing jurisdiction provide to the taxpayer a statement identifying the assessed just value of eligible property for which reimbursement will be requested and the associated tax attributed to that property. If the taxpayer submits the request to the assessor or assessors 60 days or more before the commitment date for the property tax year at issue, the assessor or assessors of the taxing jurisdiction shall make the statement available to the taxpayer at the time the taxing jurisdiction first bills the taxpayer for property taxes for the property tax year at issue. If the taxpayer submits the request to the assessor or assessors less than 60 days before the commitment date or after the commitment date, the assessor or assessors shall make the statement available to the taxpayer within 60 days after the request is made. [PL 1995, c. 368, Pt. FFF, §2 (NEW).]

#### SECTION HISTORY

PL 1995, c. 368, §FFF2 (NEW).

#### **§6654. Claim for reimbursement**

A person entitled to reimbursement of property taxes paid with respect to eligible property pursuant to section 6652 may file a claim for reimbursement with the State Tax Assessor. The reimbursement claim must be filed with the State Tax Assessor on or after August 1st and on or before the following December 31st for property taxes paid during the preceding calendar year for which no previous reimbursement pursuant to this chapter has been made. For good cause, the State Tax Assessor may at any time extend the time for filing a claim for reimbursement for a period not exceeding 60 days from the original due date. Except as otherwise provided, the claim must be accompanied by the statement obtained by the claimant pursuant to section 6653. If the claimant requests reimbursement of an amount of tax that differs from the amount of tax specified for the eligible property in the statement provided by the assessor or assessors of the taxing jurisdiction, the claimant must attach to the claim form an explanation of the reasons for that difference and the State Tax Assessor shall determine the correct amount of reimbursement to which the claimant is entitled, taking into consideration both the statement from the assessor or assessors and the taxpayer's explanation. If, for any reason, the claimant is unable to obtain the statement specified in section 6653 from the assessor or assessors within the time specified in section 6653, the claimant must attach to the claim form an explanation of the amount of reimbursement requested and the State Tax Assessor shall process the claim without that statement. [PL 2001, c. 714, Pt. BB, §1 (AMD); PL 2001, c. 714, Pt. BB, §4 (AFF).]

#### SECTION HISTORY

PL 1995, c. 368, §FFF2 (NEW). PL 2001, c. 358, §H1 (AMD). PL 2001, c. 358, §H3 (AFF). PL 2001, c. 714, §BB1 (AMD). PL 2001, c. 714, §BB4 (AFF).

#### **§6655. Forms**

The State Tax Assessor shall prescribe forms for the notice of claim and statement of the assessor or assessors provided in section 6653 and the claim for reimbursement, with instructions, and make those forms available to taxpayers and taxing jurisdictions. The forms must include a checkoff to indicate if the applicant is also receiving tax increment financing. [PL 2005, c. 12, Pt. BBB, §3 (AMD).]

#### SECTION HISTORY

PL 1995, c. 368, §FFF2 (NEW). PL 2005, c. 12, §BBB3 (AMD).

**§6656. Payment of claims**

**1. Reimbursement claim.** Notwithstanding any other provision of law, except as provided in subsection 1-A, section 6652 and section 6662, upon receipt of a timely and properly completed claim for reimbursement, the State Tax Assessor shall certify that the claimant is eligible for reimbursement under this chapter. The assessor shall determine the benefit for each claimant and shall certify to the State Controller the amounts to be transferred to the Business Equipment Tax Reimbursement reserve account established, maintained and administered by the State Controller from General Fund undedicated revenue.

[PL 2015, c. 239, §1 (AMD).]

**1-A. Suspension of reimbursement for nonpayment of taxes.** The State Tax Assessor shall suspend reimbursement under this chapter for a claimant who is delinquent in the payment of personal property taxes. For the purposes of this paragraph, delinquency occurs when:

A. The taxpayer has a past due balance in a single municipality or the unorganized territory in the amount of \$10,000 or more in property tax on personal property; and [PL 2015, c. 239, §2 (NEW).]

B. The municipal tax collector certifies to the State Tax Assessor or, in the case of the unorganized territory, the State Tax Assessor determines that the taxpayer is delinquent in the payment of personal property taxes. Certification by the municipal tax collector must be made on a form prescribed by the State Tax Assessor and list the tax and interest due and the year for which it is due. The certification by the municipal tax collector or determination by the State Tax Assessor must be made from July 1st to July 15th in the same year as the application for which the reimbursement is to be suspended. [PL 2017, c. 170, Pt. B, §11 (AMD).]

Within 10 days after certifying or determining that a taxpayer is delinquent, the municipal tax collector or, in the case of the unorganized territory, the State Tax Assessor shall notify the taxpayer that reimbursement under this chapter for the application period beginning August 1st of that year may be suspended under this subsection unless the past due taxes are paid by the end of the application period for that year.

A taxpayer receiving a notice under this subsection has until the last day of the application period prescribed under section 6654 to pay the past due tax to the municipality or, in the case of the unorganized territory, to the State Tax Assessor to redeem any otherwise eligible reimbursement under this chapter. When the municipal tax collector certifies to the State Tax Assessor or, in the case of the unorganized territory, the State Tax Assessor determines that the past due tax has been paid, the State Tax Assessor shall release the reimbursement that has been suspended to the taxpayer in the same manner as for other claims under this chapter. If the taxpayer does not pay the past due tax by the end of the application period, the taxpayer's eligibility for the suspended reimbursement is terminated.

[PL 2017, c. 170, Pt. B, §11 (AMD).]

**2. Pay certified amounts.** The assessor shall pay the certified amounts to each approved applicant that qualifies for the benefit under this chapter by November 1st or within 90 days after receipt of the claim, whichever is later. Interest is not allowed on any payment made to a claimant pursuant to this chapter.

[PL 2009, c. 337, §11 (AMD).]

**3. Assignment of reimbursement payments.** A claimant may assign its right to payments under this chapter to secure a loan from the Finance Authority of Maine, and such an assignment, notwithstanding any contrary provision of law, is a legally valid assignment binding upon the claimant and its successors in interest. Upon notice of such an assignment given to the assessor by the Finance Authority of Maine and written confirmation of such an assignment signed by the claimant, the assessor shall pay to the Finance Authority of Maine any payments due to the claimant pursuant to this chapter

and assigned to the Finance Authority of Maine until the Finance Authority of Maine notifies the assessor that the assignment has been released.

[PL 2013, c. 67, §2 (NEW).]

#### SECTION HISTORY

PL 1995, c. 368, §FFF2 (NEW). PL 1999, c. 768, §7 (AMD). PL 2001, c. 358, §H2 (AMD). PL 2001, c. 358, §H3 (AFF). PL 2001, c. 714, §BB2 (AMD). PL 2001, c. 714, §BB4 (AFF). PL 2005, c. 12, §BBB4 (AMD). PL 2005, c. 618, §20 (RPR). PL 2005, c. 618, §22 (AFF). PL 2009, c. 213, Pt. S, §15 (AMD). PL 2009, c. 213, Pt. S, §16 (AFF). PL 2009, c. 337, §11 (AMD). PL 2013, c. 67, §2 (AMD). PL 2015, c. 239, §§1, 2 (AMD). PL 2017, c. 170, Pt. B, §11 (AMD).

#### §6657. Audit of claim

The State Tax Assessor has the authority to audit any claim filed under this chapter and take any action provided in section 384. If the State Tax Assessor determines that the amount of the claimed reimbursement is incorrect, the State Tax Assessor shall redetermine the claim and notify the claimant in writing of the redetermination and the State Tax Assessor's reasons. If the claimant has received reimbursement of an amount that the State Tax Assessor concludes should not have been reimbursed, the State Tax Assessor may issue an assessment for that amount within 3 years from the date the reimbursement claim was filed or at any time if a fraudulent reimbursement claim was filed. The claimant may seek reconsideration, pursuant to section 151, of the redetermination or assessment. [PL 1995, c. 368, Pt. FFF, §2 (NEW).]

#### SECTION HISTORY

PL 1995, c. 368, §FFF2 (NEW).

#### §6658. Subsequent changes

If, after a claim for reimbursement has been filed, the associated property tax assessment is reduced or abated for any reason, or the property tax paid is applied as a credit against the tax assessed pursuant to chapter 111 or 112, the claimant shall file, within 60 days after receipt of the reduction, abatement or credit, an amended claim for reimbursement reflecting the reduction, abatement or credit. If a claimant has received reimbursement for property tax that is reduced, abated or credited against the tax assessed pursuant to chapter 111 or 112, the claimant shall, within 60 days of receipt of the reduction, abatement or credit, refund to the Bureau of Revenue Services the amount of the reimbursement attributable to the property tax that has been reduced, abated or credited. If the claimant fails to make the refund within the 60-day period, the State Tax Assessor, within 3 years from the claimant's receipt of reimbursement, may issue an assessment for the amount that the claimant owes to the Bureau of Revenue Services. The claimant may seek reconsideration, pursuant to section 151, of the assessment. [PL 2005, c. 457, Pt. BBB, §2 (AMD).]

#### SECTION HISTORY

PL 1995, c. 368, §FFF2 (NEW). PL 1997, c. 526, §14 (AMD). PL 2001, c. 396, §48 (AMD). PL 2005, c. 457, §BBB2 (AMD).

#### §6659. Legislative findings

The Legislature finds that encouragement of the growth of capital investment in this State is in the public interest and promotes the general welfare of the people of the State. The Legislature further finds that the high cost of owning qualified business property in this State is a disincentive to the growth of capital investment in this State. The Legislature further finds that the program set forth in this chapter is a reasonable means of overcoming this disincentive and will encourage capital investment in this State. [PL 1995, c. 368, Pt. FFF, §2 (NEW).]

#### SECTION HISTORY



PL 1995, c. 368, §FFF2 (NEW).

**§6660. Availability of information**

Notwithstanding section 191, information contained in applications for reimbursement, the names of persons receiving reimbursement and the amount of reimbursement paid to an applicant may be publicly disclosed by the bureau. This section does not permit the disclosure of taxpayer identification numbers. [PL 1997, c. 761, §5 (NEW).]

SECTION HISTORY

PL 1997, c. 761, §5 (NEW).

**§6661. Certain leased property**

A lessor of eligible property shall pay over to the lessee of that property reimbursement of property taxes received by the lessor under this chapter with respect to that property to the extent that the lessor has been reimbursed for those taxes by the lessee. [PL 2001, c. 392, §1 (NEW); PL 2001, c. 392, §3 (AFF).]

**REVISOR'S NOTE:** §6661. Program name (As enacted by PL 2001, c. 396, §49 is REALLOCATED TO TITLE 36, SECTION 6663)

SECTION HISTORY

RR 2001, c. 1, §46 (RAL). PL 2001, c. 392, §1 (NEW). PL 2001, c. 392, §3 (AFF). PL 2001, c. 396, §49 (NEW).

**§6662. Disallowance of reimbursement for certain property**

Reimbursement under this chapter may not be made for property tax payments made with respect to property located at a facility that has permanently ceased all productive operations on April 1st of the year for which the property taxes are assessed and where no productive operations have been conducted for at least 12 months before the date that reimbursement is requested. This section does not apply if the owner of the facility has publicly advertised that the facility is available for sale or lease and has made a good faith effort to market and sell or lease the facility to prospective buyers or lessees. [PL 2001, c. 392, §1 (NEW); PL 2001, c. 392, §3 (AFF).]

SECTION HISTORY

PL 2001, c. 392, §1 (NEW). PL 2001, c. 392, §3 (AFF).

**§6663. Program name**

**(REALLOCATED FROM TITLE 36, SECTION 6661)**

The procedure for business property tax reimbursement provided by this chapter may be referred to as the "Business Equipment Tax Reimbursement" or "BETR" program. [RR 2001, c. 1, §46 (RAL).]

SECTION HISTORY

RR 2001, c. 1, §46 (RAL).

**§6664. Report**

**(REPEALED)**

SECTION HISTORY

PL 2005, c. 12, §BBB5 (NEW). PL 2005, c. 622, §31 (AMD). PL 2005, c. 622, §34 (AFF). PL 2007, c. 693, §35 (AMD). PL 2017, c. 211, Pt. E, §8 (RP).

**§6665. Financial projections report**

**(REPEALED)**

**SECTION HISTORY**

PL 2005, c. 12, §BBB5 (NEW). PL 2009, c. 361, §33 (RP).

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