



131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 191

S.P. 95

In Senate, January 13, 2023

**An Act to Amend the Laws Regarding Certain Business Equipment
Tax Benefits**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator STEWART of Aroostook.
Cosponsored by Senators: KEIM of Oxford, LIBBY of Cumberland, MOORE of Washington,
Representative: FAULKINGHAM of Winter Harbor.

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

2 **Sec. 1. 36 MRSA §691, sub-§1, ¶B**, as enacted by PL 2005, c. 623, §1, is amended
3 by amending subparagraph (5) to read:

4 (5) A person that provides satellite-based direct television broadcast services; ~~or~~

5 **Sec. 2. 36 MRSA §691, sub-§1, ¶B**, as enacted by PL 2005, c. 623, §1, is amended
6 by amending subparagraph (6) to read:

7 (6) A person that provides multichannel, multipoint television distribution
8 services; ~~or~~

9 **Sec. 3. 36 MRSA §691, sub-§1, ¶B**, as enacted by PL 2005, c. 623, §1, is amended
10 by enacting a new subparagraph (7) to read:

11 (7) For property tax years beginning on or after April 1, 2023, a person that, based
12 on 3rd-party certifications, bans, boycotts or otherwise restricts or prevents the sale
13 or distribution of any product that is legally produced, harvested or grown in the
14 State. This exclusion does not apply to products when a certification system is in
15 place at the consent or request of the producer, manufacturer or grower.

16 **Sec. 4. 36 MRSA §6652, sub-§1-A, ¶E**, as enacted by PL 1997, c. 24, Pt. C, §14,
17 is amended to read:

18 E. A person that provides satellite-based direct television broadcast services; ~~and~~

19 **Sec. 5. 36 MRSA §6652, sub-§1-A, ¶F**, as enacted by PL 1997, c. 24, Pt. C, §14,
20 is amended to read:

21 F. A person that provides multichannel, multipoint television distribution services;
22 ~~and~~

23 **Sec. 6. 36 MRSA §6652, sub-§1-A, ¶G** is enacted to read:

24 G. For property tax years beginning on or after April 1, 2023, a person that, based on
25 3rd-party certifications, bans, boycotts or otherwise restricts or prevents the sale or
26 distribution of any product that is legally produced, harvested or grown in the State.
27 This exclusion does not apply to products when a certification system is in place at the
28 consent or request of the producer, manufacturer or grower.

29 **SUMMARY**

30 This bill excludes from eligibility for the business equipment tax exemption and the
31 business equipment tax reimbursement a person that, based on 3rd-party certifications,
32 bans, boycotts or otherwise restricts or prevents the sale or distribution of any product that
33 is legally produced, harvested or grown in the State.