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

Reference to the Committee on Taxation suggested and ordered printed.

Presented by Senator STEWART of Aroostook.

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<table>
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<th>Legislative Document</th>
<th>No. 191</th>
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<td>S.P. 95</td>
<td>In Senate, January 13, 2023</td>
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Be it enacted by the People of the State of Maine as follows:

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

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

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

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

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

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

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

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

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

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

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

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

SUMMARY

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