

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill in section 4 in §3471-A by inserting before subsection 1 the following:

**1. Agricultural business.** "Agricultural business" means a business located in the State and engaged in the commercial growing or harvesting of plants; raising of animals; growing or obtaining plant or animal by-products; aquaculture, as defined in Title 12, section 6001, subsection 1; or further processing, storing, packaging or marketing a raw product derived from plants, animals, plant or animal by-products or aquaculture, as defined in Title 12, section 6001, subsection 1, with the intent that the product be sold or otherwise disposed of to generate income. "Agricultural business" includes a business or activity that attracts visitors to a farm for the purpose of supplementing income from the primary crop or livestock operation. "Agricultural business" does not include a business engaged primarily in the growing, harvesting or further processing of forest species of trees for the purpose of producing pulp or other materials used in the paper manufacturing or wood manufacturing process.'

Amend the bill in section 4 in §3471-A in subsection 4 in the 4th line (page 3, line 15 in L.D.) by striking out the following: "this section the beneficial use of the output of the resources" and inserting the following: 'section 3478 the beneficial use of the output'

Amend the bill in section 4 in §3471-A by striking out all of subsection 6 (page 3, lines 18 to 27 in L.D.) and inserting the following:

**6. Micro-combined heat and power system.** "Micro-combined heat and power system" means a system that produces heat and electricity in a manner as defined by commission rule.'

Amend the bill in section 4 in §3471-A by renumbering the subsections to read consecutively.

Amend the bill in section 5 by striking out all of subsection 3 (page 4, lines 5 to 8 in L.D.) and inserting the following:

**3. Solar procurements.** The commission shall procure solar distributed generation resources in the municipal, large-scale community, commercial and industrial, residential and small business and agricultural business market segments to achieve the targets in section 3475 using the procurement methods described in this chapter as long as the cost does not exceed the rate caps established in section 3475.

A contract for the procurement of solar distributed generation resources under this chapter may not be entered into after January 31, 2021.'

Amend the bill in section 6 in the first line (page 4, line 19 in L.D.) by striking out the following: **"3481"** and inserting the following: **'3482'**

Amend the bill in section 6 by striking out all of §3475 (page 4, lines 20 to 35 in L.D.) and inserting the following:

**§ 3475. Solar procurement targets**

**1. Municipal.** The procurement target for the municipal solar distributed generation resources under section 3477 is 50 megawatts by January 1, 2022, to the extent that the target can be achieved under the rate cap in paragraph A.

A. The rate paid to municipal solar distributed generation resources may not exceed 80% of the rate cap under subsection 4.

**2. Large-scale community.** The procurement target for the large-scale community solar distributed generation resources under section 3478 is 30 megawatts by January 1, 2022, to the extent that the target can be achieved under the rate cap in paragraph A.

A. The rate paid to large-scale community solar distributed generation resources may not exceed 80% of the rate cap under subsection 4.

**3. Commercial and industrial.** The procurement target for the commercial and industrial solar distributed generation resources under section 3479 is 50 megawatts by January 1, 2022, to the extent that the target can be achieved under the rate cap in paragraph A.

A. The rate paid to commercial and industrial solar distributed generation resources may not exceed 80% of the rate cap under subsection 4.

**4. Residential and small business.** The procurement target for the residential and small business solar distributed generation resources under section 3480 is 75 megawatts, to the extent that the target can be achieved under the following rate caps:

A. Twelve cents per kilowatt-hour through calendar year 2017;

B. Eleven and 1/2 cents per kilowatt-hour through calendar year 2018;

C. Eleven cents per kilowatt-hour through calendar year 2019;

D. Ten and 1/2 cents per kilowatt-hour through calendar year 2020; and

E. Ten cents per kilowatt-hour through calendar year 2021.

**5. Agricultural business.** The procurement target for the agricultural business distributed generation resources under section 3481 is 20 megawatts, to the extent that the target can be achieved under the rate cap established under subsection 4.'

Amend the bill in section 6 in section §3476 in subsection 2 by striking out all of paragraph B (page 5, lines 15 to 17 in L.D.) and inserting the following:

'B. Reimburse investor-owned transmission and distribution utilities for any bill credit or payment to a customer, subscriber or project sponsor pursuant to section 3477, 3478, 3479, 3480 or 3481;'

Amend the bill in section 6 in §3476 in subsection 3 by striking out all of paragraphs B and C (page 5, lines 36 to 39 in L.D.) and inserting the following:

'B. All payments to customers, subscribers and project sponsors under each procurement pursuant to sections 3477 to 3481;

C. Any costs of providing renewable energy credits to participating customers pursuant to section 3478, subsection 8 and section 3480, subsection 7; and'

Amend the bill in section 6 by striking out all of §3477 and inserting the following:

**§ 3477. Municipal solar procurement**

**1. Procurement.** The commission shall conduct a competitive solicitation as frequently as the commission determines reasonable but no less than once per year for long-term contracts for the output of solar distributed generation resources of up to 5 megawatts associated with a single municipal customer account. In each calendar year, the commission shall seek to procure approximately 20% of the capacity needed to meet the procurement target in section 3475, subsection 1; except that the commission may modify this annual allocation if it concludes that doing so would be in the best interests of all ratepayers. Prior to a solicitation, the commission shall develop, in consultation with the standard buyer, a standard contract that commits all parties to commercially reasonable behavior and includes provisions to ensure that projects proceed to commercial operation on a reasonable timeline.

**2. Bidder eligibility.** The commission may establish minimum requirements for bidders in a solicitation under subsection 1, including but not limited to site control, completion of an interconnection application and system details for potential bidders. The commission may require bidders to pay an application fee to defray administrative costs.

**3. Ensuring competition.** Prior to each solicitation under subsection 1, the commission shall establish standards to ensure that the solicitation has a sufficient number of unique bidders and quantity of offered capacity to be determined competitive. If the commission concludes based on these standards that a solicitation is not competitive, no bidders may be selected and the capacity available in that solicitation must be deferred to a subsequent solicitation. The commission may adjust the maximum project size eligible for a solicitation to ensure that there is more than one bid selected.

**4. Bid selection.** Following review of bids, if the commission determines that the solicitation under subsection 1 is competitive, the commission shall select one or more winning bidders and direct the standard buyer to negotiate and enter into a contract with the winning bidder or bidders for a term of 15 years at a specified contract rate. When selecting bids, the commission shall consider the geographic distribution of solar distributed generation resources in the State, grid reliability and overall economic benefits. The commission shall select bids that maximize benefits or minimize costs to all ratepayers.

**5. Determination of bill credit.** A bill credit must be allocated to the municipal customer or the eligible customers as designated by the municipal customer. For the purposes of this section, "eligible customer" means the following customers located within a municipality:

A. Any municipal entity;

- B. A quasi-municipal corporation or district as defined in Title 30-A, section 2351, subsection 4; or
- C. A school administrative unit as defined in Title 20-A, section 1, subsection 26.

The bill credit to be allocated to a municipal customer or the eligible customers must be based on the total kilowatt-hours of energy production of the solar distributed generation resource for the previous month. Each billing month, the value of the credits must be calculated by multiplying the number of kilowatt-hours by the contract rate. Payments to a customer must be credited against the customer's monthly electricity bill in accordance with section 3482.

The monthly production must be determined by a revenue-grade meter installed and paid for by the participating municipal customer.

**6. Exemption.** A customer is not considered a public utility or competitive electricity supplier solely as a result of entering into a contract with the standard buyer under this section.

**7. Rules.** The commission shall adopt rules to implement this section by January 1, 2017. Rules adopted under this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.'

Amend the bill in section 6 in §3478 by striking out all of subsection 4 (page 7, lines 20 to 25 in L.D.) and inserting the following:

**4. Bid selection.** Following review of bids in a solicitation under subsection 1, if the commission determines that the solicitation is competitive, the commission shall select one or more winning bidders and direct the standard buyer to negotiate and enter into a contract with the winning bidder or bidders for a term of 15 years at a specified contract rate. When selecting bids, the commission shall consider the geographic distribution of solar distributed generation resources in the State, grid reliability and overall economic benefits. The commission shall select bids that maximize benefits or minimize costs to all ratepayers.'

Amend the bill in section 6 in §3478 in subsection 6 in the first paragraph in the last line (page 8, line 2 in L.D.) by striking out the following: "3481" and inserting the following: '3482'

Amend the bill in section 6 in §3478 in subsection 8 by striking out all of the last 4 lines (page 8, lines 13 to 16 in L.D.) and inserting the following:

'The commission shall establish a mechanism to allow a subscriber to a large-scale community solar distributed generation resource under this section to purchase renewable energy credits equivalent to those the subscriber has sold to the standard solar buyer at a price equal to 80% of market value.'

Amend the bill in section 6 in §3478 in subsection 10 in paragraph B in the 2nd line (page 8, line 33 in L.D.) by striking out the following: "3481" and inserting the following: '3482'

Amend the bill in section 6 in §3479 by striking out all of subsection 4 (page 10, lines 11 to 16 in L.D.) and inserting the following:

**4. Bid selection.** Following review of bids, if the commission determines that the solicitation is competitive, the commission shall select one or more winning bidders and direct the standard buyer to negotiate and enter into a contract with the winning bidder or bidders for a term of 15 years at a specified contract rate to be paid as a bill credit to the commercial and industrial customer. When selecting bids, the commission shall consider the geographic distribution of solar distributed generation resources in the State, grid reliability and overall economic benefits. The commission shall select bids that maximize benefits or minimize costs to all customers.'

Amend the bill in section 6 in §3479 in subsection 5 in the first paragraph in the last line (page 10, line 22 in L.D.) by striking out the following: "3481" and inserting the following: '3482'

Amend the bill in section 6 in §3480 by striking out all of subsections 1 to 3 (page 10, lines 32 to 40 and page 11, lines 1 to 23 in L.D.) and inserting the following:

**1. Long-term contracts.** The standard buyer shall enter into a long-term contract of no longer than 15 years with a residential or small business customer for the output of a distributed generation resource of 250 kilowatts or less. The rate paid for the output must be set by the commission in accordance with subsection 2. Payments to customers under a contract under this section must be credited against the customer's monthly electricity bill in accordance with section 3482.

**2. Rates.** The commission shall establish the rates to be paid for the output of distributed generation resources under a contract between a residential or small business customer and the standard buyer under subsection 1. The rates established by the commission under this section may not exceed the rate cap established under section 3475, subsection 4.

Rates must be sufficient to ensure, to the extent possible, that the total capacity of installations meets the residential and small business procurement targets set forth in section 3475, subsection 4. In determining whether rates are sufficient, the commission shall consider independent analysis of installation costs and development projections in establishing the rates, including but not limited to those from the United States Department of Energy, Office of Energy Efficiency and Renewable Energy, National Renewable Energy Laboratory.

The commission may establish separate rates for specific types of distributed generation resources or additional incentives or a per kilowatt-hour increase in contract price for resources with attributes that maximize benefits or lower costs to all customers, subject to the rate cap established under section 3475, subsection 4.'

Amend the bill in section 6 in §3480 in subsection 4 in the first line (page 11, line 24 in L.D.) by striking out the following: "section" and inserting the following: 'subsection'

Amend the bill in section 6 in §3480 in subsection 6 in the 3rd line (page 11, line 38 in L.D.) by striking out the following: "10" and inserting the following: '9'

Amend the bill in section 6 in §3480 in subsection 6 in the 4th line (page 11, line 39 in L.D.) by striking out the following: "10" and inserting the following: '9'

Amend the bill in section 6 in §3480 in subsection 6 in the last line (page 11, line 41 in L.D.) by striking out the following: "11" and inserting the following: '10'

Amend the bill in section 6 in §3480 by striking out all of subsection 7 (page 12, lines 1 to 24 in L.D.) and inserting the following:

**‘7. Existing net energy billing customers.** A customer who has elected net energy billing pursuant to section 3209-A prior to the effective date of rules established pursuant to subsection 9 continues to be eligible for compensation in the form of a kilowatt-hour credit on the customer's monthly electricity bill for generation in excess of that customer's consumption for that month, which may be carried forward and applied to the customer's subsequent monthly electricity bills over 12 months, or the financial equivalent of that credit, for 12 years from the effective date of rules established pursuant to subsection 9. Notwithstanding the limitation on facility size under subsection 1, the commission shall establish a process to permit customers eligible under this subsection to enter into contracts and receive payments under subsections 1 and 2.

Notwithstanding the limitation on facility size under subsection 1, a customer who has elected net energy billing between January 1, 2016 and the effective date of the rules established pursuant to subsection 9 may choose to enter into a contract at the initial rate established by the commission under subsection 2 prior to any decline in rate, as long as that customer makes that choice within one year of the effective date of the rules.

The capacity of a net energy billing customer who has installed a solar distributed generation resource and participated in net energy billing under section 3209-A prior to the effective date of rules established pursuant to subsection 9 and elects to enter into a long-term contract under this subsection may not be counted against the procurement target in section 3475, subsection 4 or the cap on total annual contract payments under subsection 2 or trigger any decline in prices.

No later than December 31, 2028, the commission shall initiate a proceeding to consider methods to allow an owner of a distributed generation resource to continue to offset that owner's own consumption and receive fair compensation for exported power in a manner that benefits all ratepayers.’

Amend the bill in section 6 in §3480 by striking out all of subsection 11 (page 12, lines 42 and 43 and page 13, lines 1 to 26 in L.D.) and inserting the following:

**‘11. Program review.** By one year after the effective date of rules adopted pursuant to subsection 9, or when 14 megawatts of capacity have been installed by residential and small business customers pursuant to this section, whichever is earlier, the commission shall initiate an expedited proceeding to determine whether:

A. The procurement targets in section 3475, subsection 4 are likely to be met through 2022; and

B. The total cost to all customers is likely to be less than if the procurement targets in section 3475, subsection 4 were installed under the commission's net energy billing rules.

If at the time of a proceeding under this subsection the commission concludes that there is not sufficient information to conduct an evaluation of the conditions under paragraphs A and B, the commission may defer the evaluation for an additional 6 months.

If the commission concludes that both conditions under paragraphs A and B will be met, the rules established pursuant to subsection 9 remain in effect, and net energy billing pursuant to section 3209-A is not available to new customers in the future.

If the commission concludes that the condition under paragraph A or B will not be met, the commission shall make findings regarding the reasons the condition will not be met and provide a report summarizing its conclusions to the joint standing committee of the Legislature having jurisdiction over utility matters within 30 days of the start of the First Regular Session of the 129th Legislature. If the commission determines that the rules adopted under this section can be modified to enable the program to meet procurement targets or reduce costs so that the conditions under paragraphs A and B are likely to be met in the future, it shall make and submit such changes to the First Regular Session of the 129th Legislature. If the commission determines that these rules cannot be modified to meet these targets or reduce costs, the commission shall review its net energy billing rules or recommend alternative mechanisms to support distributed generation in a manner that benefits all ratepayers. If the commission does not propose changes to the rules adopted pursuant to subsection 9 or new rules are not adopted within 60 days of the adjournment of the First Regular Session of the 129th Legislature, net energy billing pursuant to section 3209-A must be made available to new customers beginning 60 days after adjournment of the First Regular Session of the 129th Legislature.'

Amend the bill in section 6 in §3480 by renumbering the subsections to read consecutively.

Amend the bill in section 6 by inserting after §3480 the following:

**§ 3481. Agricultural business solar procurement**

**1. Long-term contracts.** The standard buyer shall enter into a 15-year long-term contract with an agricultural business customer for the output of a distributed generation resource of 500 kilowatts or less. The rate paid for the output must be set by the commission in accordance with subsection 2. Payments to a customer under a contract under this section must be credited against the customer's monthly electricity bill in accordance with section 3482.

**2. Rates.** The commission shall establish the rates to be paid for the output of distributed generation resources under a contract between an agricultural business customer and the standard buyer under subsection 1. The rates established by the commission under this section may not exceed the rate cap established under section 3475, subsection 5.

Rates must be sufficient to ensure to the extent possible that the total capacity of installations meets the agricultural business procurement targets set forth in section 3475, subsection 5. In determining whether rates are sufficient, the commission shall consider independent analysis of installation costs and development projections in establishing the rates, including but not limited to those from the United States Department of Energy, Office of Energy Efficiency and Renewable Energy, National Renewable Energy Laboratory.

**3. Self-consumption.** Notwithstanding subsection 1, an agricultural business customer may offset that customer's own consumption using that customer's distributed generation resource on an hourly basis. The commission may specify a longer period for measuring self-consumption if it determines that a transmission and distribution utility cannot track consumption on an hourly basis using a standard residential meter.

**4. Renewable energy credits.** A participating agricultural business customer retains all environmental attributes associated with electricity generated by a distributed generation resource that is not exported to the grid and sold to the standard buyer. The commission shall develop a standard disclosure to be provided to all participating customers prior to their entering into a contract under this section that describes the effect of selling the renewable attributes of exported electricity to the standard buyer and explains how a customer may participate in the voluntary renewable energy credit market.

The commission shall establish a mechanism to allow an agricultural business customer who has entered into a long-term contract under this section to purchase renewable energy credits equivalent to those the customer has sold to the standard solar buyer at a price equal to 80% of market value.

**5. Consumer-owned utility exemption.** This section does not apply to a consumer-owned transmission and distribution utility and its customers.

**6. Rules.** The commission shall adopt rules to implement this section by January 1, 2017. Rules adopted under this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.'

Amend the bill in section 6 by renumbering any nonconsecutive section number to read consecutively.

Amend the bill in section 7 in the first line (page 13, line 40 in L.D.) by striking out the following: "**Siting of solar distributed generation resources.**" and inserting the following: '**Report; siting of solar distributed generation resources on pre-existing impervious surfaces or brownfields.**'

Amend the bill by adding after section 7 the following:

**'Sec. 8. Report; siting of solar distributed generation resources on farmland.** By January 1, 2017, the Department of Agriculture, Conservation and Forestry shall submit to the joint standing committee of the Legislature having jurisdiction over energy and utilities matters and the joint standing committee of the Legislature having jurisdiction over agricultural matters a report that evaluates what actions can be taken to ensure that any new solar distributed generation resource procured pursuant to the Maine Revised Statutes, Title 35-A, sections 3477 to 3479 and proposed to be built on farmland

designated as "prime farmland" or "farmland of statewide importance" by the United States Department of Agriculture is designed and built in a manner that does not remove topsoil or otherwise permanently impair the suitability of that land for future agricultural use. The report must also include an evaluation of what actions can be taken to ensure that the decommissioning of solar distributed generation resources procured pursuant to Title 35-A, sections 3477 to 3479 on farmland that is designated as "prime farmland" or "farmland of statewide importance" occurs in a manner that enables the farmland to be returned to agricultural use. The report may include recommendations for legislation that may be necessary to address these issues. The joint standing committees may each report out a bill to the First Regular Session of the 128th Legislature based on the report. The Public Utilities Commission may not contract for a new solar distributed generation resource pursuant to Title 35-A, sections 3477 to 3479 if it is to be sited on farmland designated as "prime farmland" or "farmland of statewide importance" by the United States Department of Agriculture until 90 days after the First Regular Session of the 128th Legislature.

**Sec. 9. Reports.** By February 1, 2019 and again by February 1, 2021, the Public Utilities Commission shall submit to the joint standing committee of the Legislature having jurisdiction over utilities and energy matters a report on the status of solar distributed generation resource procurement. Each report must include the level of procurement for each solar distributed generation resource segment and how that compares to the procurement targets for those segments established in the Maine Revised Statutes, Title 35-A, section 3475. If the commission determines that procurement targets are unlikely to be met, the report must include recommendations to achieve procurement targets. The report may also include other recommendations as they relate to Title 35-A, chapter 34-B. The joint standing committee of the Legislature having jurisdiction over utilities and energy matters may report out a bill relating to solar distributed generation resource procurement to the First Regular Session of the 129th Legislature and may also report out a bill relating to solar distributed generation resource procurement to the First Regular Session of the 130th Legislature.

**Sec. 10. Appropriations and allocations.** The following appropriations and allocations are made.

**AGRICULTURE, CONSERVATION AND FORESTRY, DEPARTMENT OF**

**Geological Survey 0237**

Initiative: Provides funds to hire a consultant to assist the department in preparing a report related to solar distributed generation resources proposed to be built on certain farmland.

<b>GENERAL FUND</b>	<b>2015-16</b>	<b>2016-17</b>
All Other	\$0	\$10,000
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<b>GENERAL FUND TOTAL</b>	<b>\$0</b>	<b>\$10,000</b>

**AGRICULTURE, CONSERVATION AND FORESTRY,  
DEPARTMENT OF  
DEPARTMENT TOTALS**

**2015-16                      2016-17**

<b>GENERAL FUND</b>	<b>\$0</b>	<b>\$10,000</b>
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<b>\$0</b>	<b>\$10,000</b>

**PUBLIC UTILITIES COMMISSION**

**Public Utilities - Administrative Division 0184**

Initiative: Establishes one Utility Analyst - Public Services Coordinator III position and one Staff Attorney - Public Services Coordinator III position.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2015-16</b>	<b>2016-17</b>
POSITIONS - LEGISLATIVE COUNT	0.000	2.000
Personal Services	\$0	\$203,946
All Other	\$0	\$11,372
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<b>\$0</b>	<b>\$215,318</b>

<b>PUBLIC UTILITIES COMMISSION</b>		
<b>DEPARTMENT TOTALS</b>	<b>2015-16</b>	<b>2016-17</b>
<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>\$0</b>	<b>\$215,318</b>
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<b>\$0</b>	<b>\$215,318</b>

<b>SECTION TOTALS</b>	<b>2015-16</b>	<b>2016-17</b>
<b>GENERAL FUND</b>	<b>\$0</b>	<b>\$10,000</b>
<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>\$0</b>	<b>\$215,318</b>
<b>SECTION TOTAL - ALL FUNDS</b>	<b>\$0</b>	<b>\$225,318</b>

**SUMMARY**

This amendment is the minority report of the committee. This amendment does the following.

1. It corrects cross-references in the bill to other sections within the bill and corrects terminology for consistency.
2. It removes the grid-scale segment and adds a municipal solar distributed generation resource segment and an agricultural business solar distributed generation resource segment.
3. It changes the procurement targets for all segments and sets decreasing rate caps.

4. It reduces the term for a contract to 15 years, except in the residential and small business segment, which is no longer than 15 years.

5. It removes provisions related to rates that are no longer applicable due to the rate caps.

6. It clarifies that existing net energy customers may enter into contracts even if they exceed the facility size limitations in the bill for a residential and small business distributed generation resource.

7. It changes the time frame for program review of the residential and small business segment to one year or when 14 megawatts of capacity have been installed, whichever is earlier, instead of 18 months or 21 megawatts as in the bill.

8. It changes the reporting date on the program review from the Second Regular Session of the 129th Legislature to the First Regular Session of the 129th Legislature.

9. It requires the Department of Agriculture, Conservation and Forestry to submit a report to the joint standing committee of the Legislature having jurisdiction over energy and utilities matters and the joint standing committee of the Legislature having jurisdiction over agricultural matters that evaluates what actions can be taken to ensure that any new solar distributed generation resource procured pursuant to the Maine Revised Statutes, Title 35-A, sections 3477 to 3479 on "prime farmland" or "farmland of statewide importance" is designed, built and decommissioned in a manner that retains topsoil and enables the farmland to be returned to agricultural use. Each committee is authorized to report out a bill to the First Regular Session of the 128th Legislature based on the report.

10. It prohibits the Public Utilities Commission from contracting for new solar distributed generation resources to be sited on farmland designated as "prime farmland" or "farmland of statewide importance" until 90 days after the First Regular Session of the 128th Legislature.

11. It adds 2 reporting requirements, one in 2019 and one in 2021 to the joint standing committee of the Legislature having jurisdiction over utilities and energy matters on the status of solar distributed generation resource procurement. It requires the Public Utilities Commission to report on the status of procurement for each distributed generation resource segment. If procurement targets are not likely to be met, the commission is directed to include recommendations to achieve those targets. The committee may report out a bill to the First Regular Session of the 129th Legislature and may report out a bill to the First Regular Session of the 130th Legislature.

12. It adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**  
**(See attached)**