



# 132nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2025

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Legislative Document

No. 819

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H.P. 526

House of Representatives, March 4, 2025

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**An Act Concerning the Status of Battery Storage Systems with  
Regard to the Business Equipment Tax Exemption**

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Received by the Clerk of the House on February 27, 2025. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative SATO of Gorham.  
Cosponsored by Senator BRENNER of Cumberland and  
Representatives: BLIER of Buxton, CARLOW of Buxton, DUCHARME of Madison,  
HENDERSON of Rumford, JAVNER of Chester, TERRY of Gorham, Senators: BENNETT of  
Oxford, President DAUGHTRY of Cumberland.

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

2 **Sec. 1. 36 MRSA §691, sub-§2, ¶A,** as enacted by PL 2005, c. 623, §1, is amended  
3 by enacting a new subparagraph (3), division (c) to read:

4 (c) "Battery storage system" means a commercially available technology that  
5 uses chemical processes for absorbing energy and storing it for a period of time  
6 for use at a later time, including, but not limited to, lithium-ion batteries.

7 **Sec. 2. 36 MRSA §691, sub-§2, ¶A,** as enacted by PL 2005, c. 623, §1, is amended  
8 by enacting a new subparagraph (4) to read:

9 (4) The exemption provided in this subchapter does not apply to a battery storage  
10 system with a total capacity of 2 megawatts or more.

11 **SUMMARY**

12 This bill provides that the exemption provided by the business equipment tax  
13 exemption laws does not apply to a battery storage system with a total capacity of 2  
14 megawatts or more.