



# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 1191

S.P. 365

In Senate, March 12, 2019

### An Act To Exempt Solar Energy Equipment from Property Tax

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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 LAWRENCE of York.  
Cosponsored by Senator: CHIPMAN of Cumberland.

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

2 **Sec. 1. 36 MRSA §656, sub-§1, ¶K** is enacted to read:

3 K. All solar energy equipment, as defined in Title 10, section 1492, subsection 1,  
4 installed on or after September 1, 2019 on residential property for the purpose of  
5 using solar energy or solar thermal energy to generate electricity or provide hot water  
6 to be used in a structure. A person who wishes to claim this exemption shall file with  
7 the assessor a written application in the manner prescribed by the assessor within 30  
8 days following the annual assessment date of the municipality.

9 **SUMMARY**

10 This bill provides a property tax exemption for solar energy equipment installed on  
11 residential property on or after September 1, 2019 to generate electricity or provide hot  
12 water to be used in a structure.