



# 131st MAINE LEGISLATURE

## SECOND REGULAR SESSION-2024

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Legislative Document

No. 2027

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S.P. 855

In Senate, December 13, 2023

### **An Act to Clarify the Property Tax Exemption for Air Pollution Control Facilities**

(EMERGENCY)

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Secretary of the Senate on December 11, 2023. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 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 RENY of Lincoln.  
Cosponsored by Representative POLEWARCZYK of Wiscasset and  
Representative: HEPLER of Woolwich.

1           **Emergency preamble.** Whereas, acts and resolves of the Legislature do not  
2 become effective until 90 days after adjournment unless enacted as emergencies; and

3           **Whereas,** there is currently ambiguity in the law establishing exemptions from  
4 property taxation for air pollution control facilities; and

5           **Whereas,** without this legislation clarifying the law, an affected municipality could  
6 soon suffer a large loss of revenue; and

7           **Whereas,** in the judgment of the Legislature, these facts create an emergency within  
8 the meaning of the Constitution of Maine and require the following legislation as  
9 immediately necessary for the preservation of the public peace, health and safety; now,  
10 therefore,

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

12           **Sec. 1. 36 MRSA §656, sub-§1, ¶E,** as amended by PL 2007, c. 438, §20, is further  
13 amended by amending subparagraph (1) in the first blocked paragraph to read:

14                   As used in this ~~paragraph~~ subparagraph, unless the context otherwise indicates, the  
15 following terms have the following meanings.

16                   (a) "Facility" means any disposal system or any treatment works, appliance,  
17 equipment, machinery, installation or structures installed, acquired or placed  
18 in operation primarily for the purpose of reducing, controlling or eliminating  
19 water pollution caused by industrial, commercial or domestic waste.

20                   (b) "Disposal system" means any system used primarily for disposing of or  
21 isolating industrial, commercial or domestic waste and includes thickeners,  
22 incinerators, pipelines or conduits, pumping stations, force mains and all other  
23 constructions, devices, appurtenances and facilities used for collecting or  
24 conducting water borne industrial, commercial or domestic waste to a point of  
25 disposal, treatment or isolation, except that which is necessary to the  
26 manufacture of products.

27                   (c) "Industrial waste" means any liquid, gaseous or solid waste substance  
28 capable of polluting the waters of the State and resulting from any process, or  
29 the development of any process, of industry or manufacture.

30                   (d) "Treatment works" means any plant, pumping station, reservoir or other  
31 works used primarily for the purpose of treating, stabilizing, isolating or  
32 holding industrial, commercial or domestic waste.

33                   (e) "Commercial waste" means any liquid, gaseous or solid waste substance  
34 capable of polluting the waters of the State and resulting from any activity  
35 which is primarily commercial in nature.

36                   (f) "Domestic waste" means any liquid, gaseous or solid waste substance  
37 capable of polluting the waters of the State and resulting from any activity  
38 which is primarily domestic in nature.

39           **Sec. 2. 36 MRSA §656, sub-§1, ¶E,** as amended by PL 2007, c. 438, §20, is further  
40 amended by repealing subparagraph (2) and enacting the following in its place:

