

Date:

(Filing No. H- )

## TAXATION

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### STATE OF MAINE HOUSE OF REPRESENTATIVES 132ND LEGISLATURE FIRST SPECIAL SESSION

COMMITTEE AMENDMENT “ ” to H.P. 526, L.D. 819, “An Act Concerning the Status of Battery Storage Systems with Regard to the Business Equipment Tax Exemption”

Amend the bill by striking out the title and substituting the following:

**'An Act to Clarify the Status of Energy Storage Systems with Regard to the Business Equipment Tax Exemption and the Business Equipment Tax Reimbursement Program'**

Amend the bill by striking out everything after the enacting clause and inserting the following:

**'Sec. 1. 36 MRSA §691, sub-§1, ¶F**, as amended by PL 2019, c. 659, Pt. B, §2, is further amended by enacting after the first blocked paragraph a new paragraph to read:

"Qualified property" also includes a battery storage system, as long as more than 50% of the electrical output from the battery storage system serves load behind the utility meter where the battery storage system is located or there was a fully executed interconnection agreement between the battery storage system owner and a transmission and distribution utility by January 1, 2025. As used in this paragraph, "battery storage system" means commercially available technology that uses mechanical, chemical or thermal processes for absorbing energy and storing it for a period of time for use at a later time, including, but not limited to, lithium-ion batteries.

**Sec. 2. 36 MRSA §6652, sub-§1-F** is enacted to read:

**1-F. Energy storage systems.** Reimbursement pursuant to this chapter may be made for battery storage systems, as long as more than 50% of the electrical output from the battery storage system serves load behind the utility meter where the battery storage system is located or there was a fully executed interconnection agreement between the battery storage system owner and a transmission and distribution utility by January 1, 2025. As used in this subsection, "battery storage system" has the same meaning as in section 691, subsection 1, paragraph F.

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

This amendment replaces the bill and changes the title. The amendment includes battery storage systems as property that is eligible for the business equipment tax exemption and the business equipment tax reimbursement program. In order to be eligible, more than 50% of the electrical output from the battery storage system serves load behind the utility meter where the battery storage system is located or there was a fully executed interconnection agreement between the battery storage system owner and a transmission and distribution utility by January 1, 2025.

**(See attached)**