

STATE OF MAINE

IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-FIVE

H.P. 526 - L.D. 819

**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**

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

**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.

**Sec. 3. Application.** This Act applies to property tax years beginning on or after April 1, 2026.