

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-FOUR

—
S.P. 855 - L.D. 2027

An Act Regarding the Property Tax Exemption, Business Equipment Tax Exemption and Business Equipment Tax Reimbursement for Facilities Storing Spent Nuclear Fuel and Radioactive Waste

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

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

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

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

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

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

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

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

(b) "Disposal system" means any system used primarily for disposing of or isolating industrial, commercial or domestic waste and includes thickeners, incinerators, pipelines or conduits, pumping stations, force mains and all other constructions, devices, appurtenances and facilities used for collecting or conducting water borne industrial, commercial or domestic waste to a point of

disposal, treatment or isolation, except that which is necessary to the manufacture of products.

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

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

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

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

Sec. 2. 36 MRSA §656, sub-§1, ¶E, as amended by PL 2007, c. 438, §20, is further amended in subparagraph (2) by enacting at the end a new last blocked paragraph to read:

For the purposes of this subparagraph, emissions from and particles of spent nuclear fuel, as defined in Title 22, section 673, subsection 18, and radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste are not air pollution and facilities for storing spent nuclear fuel or radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste are not air pollution control facilities.

Sec. 3. 36 MRSA §691, sub-§1, ¶A, as amended by PL 2019, c. 659, Pt. B, §1, is further amended by amending subparagraph (7) to read:

(7) Property that is not entitled to an exemption by reason of the additional limitations imposed by subsection 2; ~~or~~

Sec. 4. 36 MRSA §691, sub-§1, ¶A, as amended by PL 2019, c. 659, Pt. B, §1, is further amended by amending subparagraph (8) to read:

(8) Personal property that would otherwise be entitled to exemption under this subchapter used primarily to support a telecommunications antenna used by a telecommunications business subject to the tax imposed by section 457; ~~or~~

Sec. 5. 36 MRSA §691, sub-§1, ¶A, as amended by PL 2019, c. 659, Pt. B, §1, is further amended by enacting subparagraph (9) to read:

(9) A facility that stores spent nuclear fuel, as defined in Title 22, section 673, subsection 18, or radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste.

Sec. 6. 36 MRSA §6652, sub-§1-E is enacted to read:

1-E. Facilities for storage of spent nuclear fuel, radioactive waste. Reimbursement under this chapter may not be made for a facility that stores spent nuclear fuel, as defined in Title 22, section 673, subsection 18, or radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste.

Sec. 7. Retroactive application. Notwithstanding the Maine Revised Statutes, Title 1, section 302, this Act applies retroactively to property tax years beginning on or after April 1, 2022.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.