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Date: (Filing No. H- )

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
130TH LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 132, L.D. 179, “An Act To Exclude Energy Efficiency Improvements from Property Tax”

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

**'Resolve, To Require a Review of Property Tax Assessment of Energy Efficiency Improvements'**

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

**'Sec. 1. Report regarding valuation of certain energy facilities. Resolved:** That the Department of Administrative and Financial Services, Maine Revenue Services, within existing resources, shall convene a stakeholder group to review municipal policies regarding the assessment of energy efficiency improvements, including heat pumps, for the purpose of identifying the most appropriate ways to assess such property for purposes of the property tax. The stakeholder group must include representatives of municipal government, a representative of an association representing property tax assessors, representatives of organizations promoting energy efficiency improvements and other members of the public with an interest in home energy efficiency improvements.

The department shall prepare and submit to the Joint Standing Committee on Taxation by December 1, 2021 a report of the stakeholder group's activities. The report must include guidance to municipalities for determining the valuation and assessment of energy efficiency improvements, including heat pumps. The department shall also make the report available on its publicly accessible website.'

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

**SUMMARY**

This amendment replaces the bill with a resolve requiring the Department of Administrative and Financial Services, Maine Revenue Services to convene a stakeholder group to review the assessment for property tax purposes of energy efficiency

**COMMITTEE AMENDMENT**

1 improvements, including heat pumps, for the purpose of identifying the most appropriate  
2 ways to assess such property for purposes of the property tax.

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**FISCAL NOTE REQUIRED**

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**(See attached)**