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Testimony of the Maine Municipal Association

In Support of,

LD 2027, An Act to Clarify the Property Tax Exemption for Air Pollution Control Facilities

February 6, 2024

Senator Grohoski, Representative Perry and distinguished members of the Committee on Taxation, my name is Amanda Campbell, and I am submitting testimony in support of LD 2027 on behalf of the Maine Municipal Association (MMA), and the 70-member Legislative Policy Committee (LPC), who were elected by their colleagues and peers to determine MMA's position on bills of municipal interest.

LD 2027 strives to clarify the eligibility requirements for an entity wishing to qualify for an exemption of property taxes as an air pollution control facility. While the LPC makes no claims to support the science behind either existing or proposed statute, the members do understand that any exemptions of property tax that reduce or remove the tax burden of one entity, transfers that burden to the remaining taxpayers of a community. Municipal officials support economic development tools, at both the state and local level, designed to encourage large corporations to invest in communities while also receiving incentives to do so. A straight-up tax exemption provides no support to the municipality while the exempted entity presumably benefits from local services like road maintenance and emergency responders. Local leaders support any measures that look to level the taxation playing field, in any municipality.

Thank you for your consideration of this position.

If you have any questions regarding MMA's position on this bill, or other bills with municipal impact, please contact me at acampbell@memun.org