

**§3141. Taxation**

**1. Utility facilities owned by domestic transmission and distribution utility.** All utility facilities, real and personal, situated within this State and owned by a domestic transmission and distribution utility are subject to assessment and taxation to the same extent and in the same manner as provided in Title 36.

[PL 1999, c. 398, Pt. A, §56 (AMD); PL 1999, c. 398, Pt. A, §§104, 105 (AFF).]

**2. Utility facilities owned by foreign electric utility.** All utility facilities situated within this State and owned by a foreign electric utility other than a municipal or quasi-municipal corporation or other political subdivision of a state or province are subject to assessment and taxation to the same extent and in the same manner as though owned by a domestic transmission and distribution utility.

[PL 1999, c. 398, Pt. A, §56 (AMD); PL 1999, c. 398, Pt. A, §§104, 105 (AFF).]

**3. Foreign utility facility that is a municipal or quasi-municipal corporation exempt from taxation.** All utility facilities situated in this State and owned by a foreign electric utility that is a municipal or quasi-municipal corporation or other political subdivision of a state or province are exempt from taxation. In lieu of taxes the owner shall on or before September 1st of each year pay to the municipality where the utility facility lies the amount which would be assessable as property taxes if the utility facility were the property of a foreign electric utility other than a municipal or quasi-municipal corporation or other political subdivision of a state or province.

[PL 1987, c. 141, Pt. A, §6 (NEW).]

**4. Procedures relating to payment in lieu of taxes.** The assessment, abatement and appellate procedures and all other procedures relating to the payment in lieu of taxes shall be as provided in Title 36 with respect to taxes.

[PL 1987, c. 141, Pt. A, §6 (NEW).]

**SECTION HISTORY**

PL 1987, c. 141, §A6 (NEW). PL 1999, c. 398, §A56 (AMD). PL 1999, c. 398, §§A104,105 (AFF).

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