

§2021. Refund of sales and use tax on purchases of battery energy storage systems

1. Definitions. For purposes of this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Energy storage system" means commercial machinery or equipment that is capable of absorbing energy, storing the energy for a period of time and discharging the energy after it has been stored. [PL 2021, c. 758, §1 (NEW).]

B. "Qualifying battery energy storage system" means an energy storage system that is a battery energy storage system with a capacity of 50 megawatts or greater that is located at a single site in the State, as evidenced by the interconnection agreement that applies to the battery energy storage system, and includes all parts and accessories that are integral to such a battery energy storage system. [PL 2021, c. 758, §1 (NEW).]

[PL 2021, c. 758, §1 (NEW).]

2. Refund authorized. The assessor shall refund the sales or use tax imposed pursuant to this Part and paid by a person that purchases a qualifying battery energy storage system on or after January 1, 2023 and before December 31, 2025.

[PL 2021, c. 758, §1 (NEW).]

3. Procedure and limitations. A person that purchases a qualifying battery energy storage system and pays the tax imposed pursuant to this Part may submit a claim for reimbursement on a form prescribed by the assessor filed within 3 years of the payment of the sales or use tax to which the reimbursement relates, except that a claim for reimbursement may not be submitted prior to July 1, 2023.

[PL 2021, c. 758, §1 (NEW).]

4. Audit. The assessor may audit a claim for reimbursement filed under this section. If the assessor determines that the amount of the reimbursement was incorrect, the assessor may issue an assessment within 3 years from the date of purchase of the qualifying battery energy storage system or the date the claim was filed, whichever is later, or at any time if a fraudulent claim was filed. The claimant may seek reconsideration of the assessment pursuant to section 151.

[PL 2021, c. 758, §1 (NEW).]

5. Payment of claims. The assessor shall pay the reimbursement amount to the claimant within 30 days after receipt of a properly completed claim. Interest is not allowed on any payment made to a claimant pursuant to this section.

[PL 2021, c. 758, §1 (NEW).]

SECTION HISTORY

PL 2021, c. 758, §1 (NEW).

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