

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

FIRST REGULAR SESSION

---

---

ONE HUNDRED AND TENTH LEGISLATURE

---

---

**Legislative Document**

**No. 204**

H. P. 191

House of Representatives, January 12, 1981

Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Hanson of Kennebunkport.

---

---

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

---

**AN ACT to Grant a Sales and Use Tax Exemption for Wind Energy Equipment.**

---

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

Sec. 1. 36 MRSA § 1752, sub-§ 22 is enacted to read:

22. Wind energy equipment. "Wind energy equipment" means equipment which converts and then transfers or stores energy from the wind into usable forms of energy.

Sec. 2. 36 MRSA § 1760, sub-§ 42 is enacted to read:

42. Wind energy equipment. Sales of any wind energy equipment certified as such by the Office of Energy Resources. In order to obtain certification, a person shall submit to the Office of Energy Resources, or its legal successor, an application for a tax rebate which states at a minimum the energy equipment purchased, its manufacturer, its cost, the seller from whom the purchase was made and the use which the purchaser shall make of the equipment.

The State Tax Assessor shall refund sales or use tax paid on wind energy equipment upon notice of certification by the Office of Energy Resources.

This subsection is repealed on January 1, 1983.

STATEMENT OF FACT

The purpose of this bill is to provide a sales and use tax exemption for wind energy equipment similar to the one now provided for solar energy equipment.