

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND THIRD LEGISLATURE

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**Legislative Document**

**No. 1042**

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S. P. 413

In Senate, February 22, 1967

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

JERROLD B. SPEERS, Secretary

Presented by Senator Wyman of Washington.

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## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-SEVEN

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### **AN ACT Exempting Water and Air Pollution Control Facilities from Sales and Use Taxes.**

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

**R. S., T. 36, § 1760, sub-§§ 28, 29, additional.** Section 1760 of Title 36 of the Revised Statutes, as amended, is further amended by adding 2 new subsections 28 and 29, to read as follows :

**28. Water pollution control facilities.** Sales of any water pollution control facility, any part or accessories thereof, or any materials for the construction, repair or maintenance of such facility.

As used in this subsection:

**A. "Disposal system"** means system used primarily for disposing of or isolating industrial waste and includes thickeners, incinerators, pipelines or conduits, pumping stations, force mains and all other constructions, devices, appurtenances and facilities used for collecting or conducting water borne industrial waste to a point of disposal, treatment or isolation, except that which is necessary to the manufacture of products.

**B. "Facility"** means any disposal system or any treatment works, appliance, equipment, machinery, installation or structures installed, acquired or placed in operation primarily for the purpose of reducing, controlling or eliminating water pollution caused by industrial waste.

**C. "Industrial waste"** means any liquid, gaseous or solid waste substance capable of polluting the waters of the State and resulting from any process, or the development of any process, of industry or manufacture.

D. "Treatment works" means any plant, pumping station, reservoir or other works used primarily for the purpose of treating, stabilizing, isolating or holding industrial waste.

29. Air pollution control facilities. Sale of any air pollution control facility, any part or accessories thereof, or any materials for the construction, repair or maintenance thereof.

As used in this subsection:

A. "Facility" means any appliance, equipment, machinery, installation or structures installed, acquired or placed in operation primarily for the purpose of reducing, controlling, eliminating or disposing of industrial air pollutants. Facilities such as air conditioners, dust collectors, fans and similar facilities designed, constructed or installed solely for the benefit of the person for whom installed or the personnel of such person shall not be deemed air pollution control facilities.

#### STATEMENT OF FACTS

It is estimated that there will result a loss of General Fund revenue in the amount of \$75,000 per year.