

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 221

H. P. 165

House of Representatives, January 19, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Drigotas of Auburn.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Relating to Sales Tax Exemption of Pollution Control Facilities.

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

Sec. 1. R. S., T. 36, § 1760, sub-§ 29, amended. The first sentence of subsection 29 of section 1760 of Title 36 of the Revised Statutes, as enacted by chapter 471 of the public laws of 1969, is amended to read as follows:

Sales of any water pollution control facility, **certified as such by the Environmental Improvement Commission**, and any part or accessories thereof, or any materials for the construction, repair or maintenance of such facility.

Sec. 2. R. S., T. 36, § 1760, sub-§ 30, amended. The first sentence of subsection 30 of section 1760 of Title 36 of the Revised Statutes, as enacted by chapter 471 of the public laws of 1969, is amended to read as follows:

Sale of any air pollution control facility, **certified as such by the Environmental Improvement Commission**, and any part or accessories thereof, or any materials for the construction, repair or maintenance thereof.

STATEMENT OF FACT

The determination whether a given facility is in fact a water or air pollution control facility requires technical knowledge which the Environmental Improvement Commission possesses, but which is not otherwise readily available to the Bureau of Taxation. It therefore seems wise to base the sales tax exemption for such facilities upon certification by the Environmental Improvement Commission, as provided in the above amendment to the sales and use tax law.