

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 429

S. P. 160

In Senate, January 28, 1971

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

HARRY N. STARBRANCH, Secretary

Presented by Mr. Wyman of Washington.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

**AN ACT to Clarify the Exemption of Pollution Control Facilities from the
Real Estate and Personal Property Taxes.**

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

Sec. 1. R. S., T. 36, § 655, sub-§ 1, ¶ N, additional. Subsection 1 of section 655 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new paragraph N to read as follows:

N. Water pollution control facilities and air pollution control facilities as defined in section 656, subsection 1, paragraph E.

Sec. 2. R. S., T. 36, § 656, sub-§ 1, ¶ E, repealed and replaced. Paragraph E of subsection 1 of section 656 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

E. Pollution control facilities.

(1) Water pollution control facilities and all parts and accessories thereof.

As used in this paragraph:

(a) "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.

(b) "Disposal system" means any system used primarily for disposing of or isolating industrial waste and includes thickeners, incinerators, pipelines or conduits, pumping stations, force mains and all other con-

structions, 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.

(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.

(2) Air pollution control facilities and all parts and accessories thereof. As used in this paragraph:

(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 FACT

This amendment is intended to define with greater precision the pollution control facilities exempted from the real estate and personal property taxes.