

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 1186

H. P. 862

House of Representatives, February 25, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Ault of Wayne.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

**AN ACT Broadening the Sales and Use Tax Exemption on Water and Air
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, §§ A, B and D, amended. Paragraphs A, B and D of subsection 29 of section 1760 of Title 36 of the Revised Statutes as enacted by chapter 471 of the public laws of 1969, are amended to read as follows:

A. "Disposal system" means **any** system used primarily for disposing of or isolating industrial **or other** 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 **or other** 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 **or other** waste, **except septic tanks and the pipelines and leach fields connected or appurtenant thereto.**

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

Sec. 2. R. S., T. 36, § 1760, sub-§ 30, ¶ A, amended. Paragraph A 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:

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 or other 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, and facilities designed or installed for the reduction or control of automobile exhaust emissions shall not be deemed air pollution control facilities for purposes of this subsection.

FISCAL NOTE

The loss of revenue to the State which would be caused by the enactment of this bill is estimated at \$15,000 for the first year of the next biennium and \$20,000 for a full year.

STATEMENT OF FACT

Present law exempts only industrial water and air pollution control facilities from the sales and use tax. The intent of this bill is to broaden the exemptions to include facilities for the treatment of sewage and other non-industrial waste, except septic tanks and auto exhaust emission control devices.

It is hoped that such exemption will encourage more widespread use of modern waste disposal systems and thus improve the quality of the state's water and air.